



## **Multi Year Strategic Fiscal Plan**

**Prepared for:**

**Community of Livermore  
Livermore Valley Joint Unified School District  
and  
Alameda County Office of Education**

**March 2004**

**Lance Solomon,  
Board of Directors, LVCS  
&  
Cathi Vogel, Vogel & Associates**

# Livermore Valley Charter School

## Strategic Fiscal Plan



The **Multi Year Strategic Plan** for the **Livermore Valley Charter School** – a proposed California public charter school, is presented for your **review** and **information**. This material has been compiled and is presented in **five sections**. While it is our intent that each Section be clear and concise, we do invite you to call our office if you have questions about any of the Budget Material incorporated in this document.

**Section I – Strategic Budget Development Management Plan** identifies in lay terms the basis on which the school's budget and fiscal operations are based. It explains and outlines both the school's key **budget guidelines** as well as the specific **budget assumptions**. Other major highlights of this section also include the identification of the **critical variables** for the charter school's budget development and budget management throughout the fiscal year. A **Budget Responsibility Matrix** – 'who does what when' in addition to a **Budget Calendar** is also presented.

This Section also explains that the budget document is a **fluid document** and is **subject** to **refinement** and **update on a regular basis**. The multi-year budget projection plan intends to review and update the budget for the current year monthly. With each budget refinement for the current year, updates are automatically generated for the future year budget projections.

**Section II – Summary Multi-Year Budget** is the **five-year projection** for the school's entire operations. This document includes all estimated revenues and expenditures on a yearly basis. Beginning and ending balance projections are also included along with the identification of reserve accounts.

**Section III – Multi-Year Demographic Variables<sup>1</sup>** is the first section in which the key variables of budget development are outlined. This section **identifies** the **foundation** on which the budget is built. The **major student attributes**, ranging

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<sup>1</sup> Note that the acronym 'KV' on the bottom of sheets in Sections III and IV refers to 'Key Variables'

from **enrollment by grade level** to other important demographic characteristics of students, such as English language fluency, family socio-economic background, etc. are projected as the various individual student profiles are the factors on which many state and federal program fundings and entitlements are based. **Student attendance** is compiled, presented and analyzed in several ways as it is the determinant for about **90%** of the school's funding.

**Section IV – Multi-Year Revenue and Expenditure Variables** is the section that defines the **parameters** on which the **funding is estimated** as well as the **foundation** on which **expenditures** are **projected**. For the revenue components, the estimated funding per program is identified for each of the five years. This section is also used as a **'check-list'** to be certain that the school applies for all fundings to which the students are entitled.

For the **expenditure section**, major emphasis is placed on **compensation costs** as schools are labor intense organizations. Specific **staffing ratios** are identified along with other position control features. Substitute time cost estimates are indicated along with the assumed basis for the estimate.

As the school matures, **actual school histogram data** will be used as the basis for projection rather than the methodology currently utilized. Other variables for costs such as **instructional supplies**, books, utilities and other **operating expenses** are also identified.

**Section V – Detailed Expenditure Data** shows the calculation of the various costs, by type expense, based on the identified variables. For instance all teacher costs, retirement costs, books, utilities, etc. defined as a variable in the previous section are calculated based upon the identified cost bases.

**Livermore Valley Charter School**

**2004 – 2005 Budget**  
**and**  
**5 Year Multi-Year Strategic Financial Plan**



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## Section I

### Strategic Budget Development Management Plan

**Section I – Strategic Budget Development** and Management Plan is the schools' **strategic fiscal plan** for the next **five years** of operation. In this document **Budget Guidelines**, the **Budget Assumptions**, **Student Enrollment Projections**, and **Staffing Patterns** are described in a narrative format. In addition, other important explanations relating to the school's fiscal management operations are outlined.

This Section identifies the **key variables** that will impact the school's budget development and financial plan and is complimented by the detailed fiscal data in subsequent sections.

**Livermore Valley Charter School: Budget Data  
Preliminary Budget Development and Management Plan**

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**Livermore Valley Charter School**  
**Multi-Year Strategic Fiscal Plan and Budget**

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**Section**

**A**

**Overview**

The Livermore Valley Charter School, or LVCS, presents this Multi-Year Strategic Plan to the Livermore Valley Joint Unified School District – LVJUSD, March 2004. This Budget Narrative is intended to complement the Multi-Year Strategic Fiscal Plan and Budget of the School and is an important component of the Charter School Petition.

LVCS is a Charter School that is a not-for-profit organization formed under the guidelines of a 501c(3) agency. The Livermore Valley Charter School is governed by a Board of Directors who set Policy for the School. As a governing body, the Board has fiduciary responsibility for the School. This fiduciary role is noted throughout the document when reference is made to the ‘governing board.’ The Board of Directors will act on major budget and fiscal issues, including the adoption of the Annual Budget Plan.

Budget preparation and budget projections for the 2004–2005 school year are particularly challenging with the current uncertainty associated with the state budget process and the state’s funding for public education. The Budget Plan for the Livermore Valley Charter School has thus been developed on a fiscally conservative basis, with all key variables identified. As the state’s budget plans are refined, the School’s budget plans will be refined.

In addition, the Budget Plan contains Reserves for Economic Uncertainty to allow for changes to both the state budget plan and for mid-year budget adjustments that may be necessary because of a wide range of variable modifications ranging from student enrollment fluctuations to a mid-year state funding reduction or change.

The 2004–2005 Budget Plan will be monitored monthly during the Spring of 2004 and refinements and updates will be prepared on a regular basis, so that the Operating Budget adopted by the LVCS Board in June 2004 will be well-founded.

The Budget Plan contains the following major sections:

1. Identification of Key Budget Variables
2. Budget Guidelines for LVCS, 2004–2005
3. Budget Assumptions for LVCS, 2004–2005
4. Multi-Year Budget Projection, 2004–2005 to 2008–2009
5. School Budget Responsibility Matrix
6. Budget Calendar for 2004–2005
7. School Calendar for 2004–2005

Members of the Charter School’s Development Team are available to meet with LVJUSD representatives to explain further any and all components of the Charter School’s Budget Plan.

The Multi-Year Strategic Fiscal Plan Summary Budget is shown in the following chart. Much of the narrative in the Sections that follow explain and elaborate on the Assumptions, Variables, Guidelines and Parameters that were integrated into the development of the Multi-Year Strategic Fiscal Plan.



**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

Ordinal Year	Year 0	Year I	Year II	Year III	Year IV	Year V
Fiscal Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Budget Type	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
SACS Code						
<b>Revenues</b>						
<b>State Programs</b>						
Charter School General Purpose Block Grant	\$ -	\$ 2,171,851	\$ 2,606,097	\$ 3,074,646	\$ 3,566,352	\$ 3,669,810
Charter School Categorical Block Grant Allocation	-	\$1,975	98,367	111,846	125,949	129,522
California Lottery – Restricted – Instructional Materials	-	5,800	6,923	8,073	9,157	9,227
California Lottery – Unrestricted Funds	-	51,272	59,866	68,310	76,820	76,750
CA Primary (K-3) Class Size Reduction	-	295,360	302,400	310,720	319,040	328,320
Economic Impact Aid	-	7,332	7,508	7,711	7,919	8,149
Summer and Hourly Programs						
Staff Development Buy Back – Certificated	-	21,045	24,336	27,840	31,584	32,544
Staff Development Buy Back – Classified	-	442	454	747	935	963
Tobacco Use Prevention in Education (TUPE)						
Grades 4-6(?) Entitlement	-	964	1,491	1,530	1,572	1,617
Grades 6-8, Competitive Grant	-	-	-	-	-	-
Principal Leadership Training Program (AB75)	-	-	-	-	-	-
Instructional Materials Fund – K-8 Apportionment	-	16,835	20,142	23,669	27,367	28,164
Other (Identify)	-	-	-	-	-	-
CDE Charter School Startup Grant 3300-8599	-	-	-	-	-	-
Other State Grants (Identify) 3300-8599	-	-	-	-	-	-
Other State Programs (Identify) 3300-8599	-	-	-	-	-	-
Other State Programs (Identify) 3300-8599	-	-	-	-	-	-
<b>Total State Programs</b>	<b>\$ -</b>	<b>\$ 2,652,877</b>	<b>\$ 3,127,583</b>	<b>\$ 3,635,092</b>	<b>\$ 4,166,696</b>	<b>\$ 4,285,065</b>
<b>Federal Programs</b>						
Title I - Compensatory Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II - Staff Development	-	-	-	-	-	-
Title II - Piggyback Funds	-	-	-	-	-	-
Title IV - Safe & Drug Free Schools	-	-	-	-	-	-
Title VI - Innovative Programs	-	-	-	-	-	-
Title VI - Class Size Reduction	-	-	-	-	-	-
Other Federal Grants (Identify) 3100-8299	-	-	-	-	-	-
Other Federal Programs (Identify) 3100-8299	-	-	-	-	-	-
<b>Total Federal Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Local Programs</b>						
Donations	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Prop 39 Funds (Sponsoring District)						
Rents & Fees	-	-	-	-	-	-
Student Fundraising	-	240,500	286,620	334,360	383,720	390,960
Other Local Grants (Identify) 3600-8799	-	-	-	-	-	-
Other Local Programs (Identify) 3600-8799	-	-	-	-	-	-
<b>Total Local Programs</b>	<b>\$ 75,000</b>	<b>\$ 240,500</b>	<b>\$ 286,620</b>	<b>\$ 334,360</b>	<b>\$ 383,720</b>	<b>\$ 390,960</b>
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 2,893,377</b>	<b>\$ 3,414,203</b>	<b>\$ 3,969,452</b>	<b>\$ 4,550,416</b>	<b>\$ 4,676,025</b>

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

Ordinal Year Fiscal Year		Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09
Budget Type	SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
EXPENDITURES							
Certificated Salaries	1000-1999	\$ 13,750	\$ 1,432,175	\$ 1,697,000	\$ 2,034,108	\$ 2,311,600	\$ 2,397,800
Classified Salaries	2000-2999	-	124,700	129,320	216,800	267,650	277,600
Employee Benefits	3000-3999	3,031	353,573	413,345	514,246	590,869	612,893
Books & Supplies	4000-4999	40,000	194,062	112,060	115,053	131,018	134,555
Services & Operational Expenses	5000-5999	-	676,601	1,002,292	1,058,498	1,211,387	1,244,299
Capital Outlay	6000-6999	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 56,781	\$ 2,781,111	\$ 3,354,017	\$ 3,938,706	\$ 4,512,523	\$ 4,667,148
BUDGET SURPLUS(DEFICIT)		\$ 18,220	\$ 112,266	\$ 60,186	\$ 30,747	\$ 37,892	\$ 8,877
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
Transfers In	3910-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	7610-7629	-	-	-	-	-	-
Sources	3930-8979						
CDE Revolving Loan		-	-	-	-	-	-
Uses	7630-7699						
CDE Revolving Loan Payments		-	-	-	-	-	-
Contributions	3980-8999	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE(DECREASE) IN FUND BALANCE		\$ 18,220	\$ 112,266	\$ 60,186	\$ 30,747	\$ 37,892	\$ 8,877
FUND BALANCE, RESERVES							
Beginning Fund Balance							
As of July 1, Unaudited	9791	\$ -	\$ 18,220	\$ 130,485	\$ 190,672	\$ 221,418	\$ 259,311
Plus/(Minus) Audit Adjustments	9793	-	-	-	-	-	-
As of July 1, Audited		-	18,220	130,485	190,672	221,418	259,311
Other Restatements	9795	-	-	-	-	-	-
Net Beginning Balance		-	18,220	130,485	190,672	221,418	259,311
Ending Fund Balance, June 30		\$ 18,220	\$ 130,485	\$ 190,672	\$ 221,418	\$ 259,311	\$ 268,189

Note: The Charter School's Development Team wishes to emphasize that all budget variables are subject to update and revision. The Charter School understands and accepts the responsibility for continual budget monitoring and refinement during this period of fiscal uncertainty at the state funding level.

**Livermore Valley Charter School**  
**Multi-Year Strategic Fiscal Plan and Budget**

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# **Livermore Valley Charter School Multi-Year Strategic Fiscal Plan and Budget**

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## **Critical Variables**

While the Multi-Year Strategic Fiscal and Budget Plan for the Livermore Valley Charter School is being submitted in March 2004, one of the first components in the Critical Variables is the notation that there will be an immediate review and refinement of the Plan. This continual assessment is necessary because the multiple variables associated with California public school budgeting require frequent review. As a new school, we are demonstrating our recognition of this need.

### **Budget Assumptions for 2004–2005**

- Prepared by Consultant
- Draft Due for School to Review, Mid-February 2004
- Governance Board to Review and Adopt, Early March, 2004

### **Student Enrollment and ADA Projections for 2004–2005**

- Prepared by School
- Draft Due for Review, Mid-February, 2004

### **Revenue Projections for 2004–2005**

- Prepared by Consultant
- Draft Due for Review, Early March 2004

### **March 2004 Preliminary Budget for 2004–2005 School Year**

- Based upon Governance Board Approved Budget Assumptions
- Draft Due for School, District, and County Office of Education Review, Early March, 2004
- Governance Board to Review Late March 2004

### **2004–2005 Final Budget**

- Based upon Governance Board Approved Budget Assumptions and “May Revise” Provisions from State
- Updated Draft Due District and County Office Review, early June, 2004
- District and County to Provide Written Critique by June 15, 2004
- School to Update Final Budget Plan, if Necessary, late June 2004
- Governance Board to Review and Adopt, June 30, 2004

### **Staffing Projections for 2004–2005**

- School to Prepare
- Draft Due for Update, Mid May, 2004
  - By Identified Staffing Formula or Ratio
  - By Full Time Equivalent Staff

### **Employee Benefit Matrix**

- School to Prepare, Based upon School Parameters
- Draft Due for Review, May, 2004

### **2004–2005 Budget Update**

- School to Prepare, Based upon Governance Board Approved Budget Assumptions and Adopted State Budget Provisions
- Draft Due for District and County Office Review, 20 days after State Budget Adopted
- District and County to Provide Written Critique 30 days after State Budget Adopted
- Governance Board to Review and Adopt, within 45 days after State Budget Adopted

### **2004–2005 First Budget Revision Report**

- School to Prepare, Based upon Governance Board Approved Budget Assumptions and Actual October 2004 Student Enrollment
- Governance Board to Review and Adopt by December 15, 2004
- Document Due for District and County Office Review, December 16, 2004
- District and County to Provide Written Critique by January 15, 2005

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**2004–2005 Second Budget Revision Report**

- School to Prepare, Based upon Governance Board Approved Budget Assumptions and Actual First Period Attendance Data
- Governance Board to Review and Adopt by March 15, 2005
- Document Due for District and County Office Review, March 16, 2005
- District and County to Provide Written Critique by April 15, 2005

**2004–2005 Third Budget Revision Report**

- School to Prepare, Based upon Governance Board Approved Budget Assumptions and Actual Second Period Attendance Data
- Governance Board to Review and Adopt by May 31, 2005
- Document Due for District and County Office Review, June 1, 2005
- District and County to Provide Written Critique by June 30, 2005

**Multi-Year Budget Projections**

- School to Prepare Each Time Budget Update Prepared
- Multi-Year Projection to Include All Key Budget Variables
- Multi-Year Projections to Include Minimum of Three Fiscal Years

**Section  
B**

**Budget Guidelines for Livermore Valley Charter School, 2004–2005**

1. The Budget shall support the Beliefs, Parameters, Objectives, Strategies and Mission Statement as stated in the Charter Petition.

⇒ **Mission Statement**

The mission of the Livermore Valley Charter School (LVCS) is:

**Livermore Valley Charter School students' educational achievements shall greatly exceed state minimums, creating an environment others will desire to emulate. The School will provide students from the local community with a creative, adaptive and emotionally fostering environment to prepare them to become productive members of society. The School will actively develop a symbiotic relationship with the community to ensure the development of our children's social skills, analytic ability and creativity. The School will adapt its educational methods to reflect the constantly changing, diverse, and highly technological society.**

Furthermore, we operate with the following shared vision:

**The Livermore Valley Charter School will provide a unique and exemplary educational environment that focuses on preparing each child for the challenges of the 21st century. The School's vision is to teach children to be cognitive, analytical, creative and enthusiastic lifelong learners. The School's educational goals shall be achieved by focusing the learning process on comprehension and application of knowledge. The School will foster our children to higher achievements through dedicated educators, administrators and parents.**

In order for every child to reach his or her fullest potential, we prioritize the following tenets:

- ✓ Every child must be held to clearly articulated, high expectations for achievement,
- ✓ The school, families, and community must collaborate to meet the cognitive, social, emotional, and physical needs of every child, and
- ✓ Teachers and administrators must be engaged in a reflective and collaborative environment of ongoing professional development that is focused on student achievement.

Further, LVCS will prepare today's students to succeed in tomorrow's world by

- ✓ Engaging and inspiring all students to achieve challenging goals and aspirations for lifelong learning;
- ✓ Committing to education of the whole child, not just in the intellectual, but in the physical, emotional and social aspects of ethical living;
- ✓ Providing a student-centered environment that cultivates character, fosters academic excellence and embraces diversity.

2. The Budget shall support our site-based program as follows:

⇒ **Livermore Valley Charter School, Livermore, CA**

The LVCS Educational Program offers a rigorous, project-based, developmentally-appropriate academic program for grades kindergarten through eight. Students are engaged in real-world projects and are assessed regularly to ensure they are meeting the state and school-based standards.

Each child at LVCS will have an Individualized Learning Plan. It is anticipated that LVCS will attract those who are seeking an alternative to their current educational system, desire an innovative educational approach, and share the vision of the School.

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⇒ **Program and Grade Level Offerings**

LVCS is scheduled to open in the 2004-2005 school year with a projected student enrollment of 481 students in Kindergarten through Grade Five. The school is ultimately planned to offer instruction to 724 students from Kindergarten through Grade Eight, it is scheduled to begin with four classes of 20 students at Kindergarten through Grade Four, and three classes in Grade Five, with 27 students in each class. An additional grade level will be added each year, beginning 2005-2006 through 2007-2008 when a full complement of classes from Kindergarten through Grade Eight will be offered. All classes Grade Five and above are planned to have 27 students per class, with three classes per grade level, subject to actual enrollment figures.

In addition to the core subject areas of math, science, language arts, and social studies, LVCS students will participate in other academic classes. Students in all grades will study Spanish as an additional foreign language. All LVCS students will participate in art, music, physical education, and developmentally appropriate technology classes.

Family Involvement is essential to student success at LVCS. Because each family brings unique assets and needs to the school, every family will be asked to volunteer time at the school.

⇒ **Core Beliefs of School**

LVCS has embraced several Core Beliefs that will be evident in all aspects of the School's Plan and Operations. These Core Beliefs include:

**Academic Skills**

- ⇒ Students will be inspired to be inquisitive, self-motivated, life-long learners;
- ⇒ Students will communicate through excellent listening, speaking, writing, and multi-lingual skills;
- ⇒ Students will possess creative, logical, and critical thinking skills enhanced through art, science, and technology;
- ⇒ Students will comprehend and use technology as a tool for learning and communication;
- ⇒ Students will have confidence in adapting to new situations and be receptive to learning. They will be eager to synthesize and act upon new information;
- ⇒ Students will find, select, evaluate, organize and use information from various sources and disciplines of thought. They will be able to make logical and flexible connections from them.

**Life Skills**

- ⇒ Students will accept responsibility for personal decisions and actions;
- ⇒ Students will develop self-confidence and a willingness to take risks in a safe learning environment;
- ⇒ Goal setting and self-assessment will encourage concentration, perseverance, and independent working skills;
- ⇒ Concentrating on an appreciation for the richness of shared knowledge that is inherent in the culturally diverse environment of California, students will be inspired to have empathy and courtesy for others;
- ⇒ Students will work both cooperatively and independently.

⇒ **Class Size Highlights**

One of the major features of the LVCS is the small class size design that is intended to provide individualized instruction to our students. In Kindergarten through Grade Four, we are planning on an average 20 to 1 student to teacher ratio. In Grades Five through Eight, we will plan to utilize a student to teacher ratio of 27 to 1. Note, too, however, that guest artists and field and core subject experts will be working with students on a regular basis, and thus the ratio of adults to students will often be as low as 15:1 in individual classes and/or individual study groups.

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In Year I, we plan to hire an Art, a Science and a Spanish teacher to supplement our regular classroom setting. In Year II we will be adding a Music teacher, and in Year III, a Physical Education teacher will be added. Thus, by Year III, there will be five supplemental instructional experts in addition to our core Team of teachers.

3. A Budget Responsibility Matrix shall be utilized to identify key roles in budget development and budget management.
4. A Budget Calendar shall be developed and used as a Planning Guide.
5. Budget Assumptions shall be developed, reviewed and updated on a regular basis. Separate assumptions shall be delineated for each key budget variable:

◆ Enrollment and Student Demographics	◆ Transfers
◆ Average Daily Attendance	◆ Ending Balance
◆ Beginning Balance	◆ Reserve(s)
◆ Revenue	◆ Debt
◆ Expenditures	◆ Cash Flow
6. Funds shall be made available to provide competitive total compensation to all school employees.
7. Staffing ratios shall be maintained to support the highest quality instructional program for students.
8. A Minimum General Fund Reserve for Economic Uncertainty, of 4%, shall be maintained in excess of that specified by State Guidelines. The Governing Board reserves the right to maintain an ending balance in excess of 4% and intends to build a 5% reserve level.
9. General Fund Categorical and Grant programs, with the exception of Special Education, shall be self-supporting.
10. State and Federal allowed direct support and indirect support charges shall be consistently applied to all funds and programs. Direct support and indirect support charges contribute to the School's costs associated with the "cost of doing business" factors, such as payroll, personnel, purchasing, custodial, budget and other allied support services.
11. Budget Development and Budget Management shall support decentralized School and Program fiscal management.
12. Restricted Fund and program year-end balances shall be carried forward in accordance with terms and conditions of the grantor.
13. Categorical and grant programs shall not be forward funded by the School without specific Governing Board authorization based upon grantor letter of entitlement.
14. Provision shall be made to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance.
15. When a new goal, project, or program is recommended for authorization, the major competing demands for funding and the specific funding source, and/or allocation or reallocation resources required shall be identified.
16. A School-wide budget augmentation process shall be developed to provide input for the allocation of additional resources.
17. One-time funding allocations or resources shall not be used for on-going expenditures.
18. The budget documents shall be summarized by expenditure and program area to allow for ready comparison among these areas and with previous years. Detailed budget information shall be available in order to examine the components of a specific program.
19. The budget document shall include the associated salary, employee benefit cost and full-time equivalent position allocations within each department or program area.
20. The budget document shall include financial data from at least two previous years as well as projected current budget data. This format will be phased-in during Years I and II when the two year history will be developed.
21. The budget document shall include a minimum three-year budget projection beyond the current year.



**Livermore Valley Charter School**  
**Multi-Year Strategic Fiscal Plan and Budget**

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22. The following budgets shall be presented to the Governing Board for information, review and/or approval:
- Preliminary Budget (early spring)
  - Updated Preliminary Budget (late spring)
  - Final Budget (before July 1)
  - Final Budget Update (within 45 days of the state budget adoption)
  - First Interim Report (within 45 days of October 31)
  - Second Interim Report (within 45 days of January 31)
  - Third Interim Report (within 45 days of March 31)
23. Budget transfers shall be presented to the Governing Board quarterly.
24. Enrollment, Attendance, Budget and Financial Reports shall be presented to the Governing Board quarterly.
25. Carry forward appropriations from prior year shall be presented to the Governing Board for approval no later than December 15<sup>th</sup>, the First Interim report date.
26. Short and Long Term Debt Obligations of the School shall be reviewed quarterly.
27. A 'User Friendly Budget' Document shall be developed and presented to the staff and to the community. This document shall contain budget and fiscal data in clear, understandable language for a lay audience to understand.

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

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**Section  
C**

**Budget Assumptions for Livermore Valley Charter School, 2004–2005**

1. Budget Assumptions are a very critical component of comprehensive budget development and budget management. All Budget Assumptions need to be updated on a defined basis. This set of Budget Assumptions will be presented and is based on updates and review of each component as follows:
  - January (first budget projection in accord with the Governor's Proposed Budget)
  - May (after Department of Finance's 'May Revise')
  - June (before final School budget presented to Governing Board for approval)
  - July (within 45 days of chaptering of state budget)
  - Interim Reporting Periods (within 45 days of Oct. 31, Jan. 31, and Mar. 31)
  - Attendance Apportionment Periods (within 15 days of first, second and annual apportionment reporting periods)
2. Budget Assumption Updates and Revisions shall be presented to the Governing Board in writing each time they are updated.
3. The Budget Guidelines state that separate Budget Assumptions shall be delineated for each of the following key variables:
  - ♦ Enrollment and Student Demographics
  - ♦ Average Daily Attendance
  - ♦ Beginning Balance
  - ♦ Revenue
  - ♦ Expenditures
  - ♦ Transfers
  - ♦ Ending Balance
  - ♦ Reserve(s)
  - ♦ Debt
  - ♦ Cash Flow

A School Calendar that outlines the student school and the staff work year shall also be included in the Annual Budget Assumptions.

**School Calendar**

4. **The Student School Calendar** – for 2004–2005 shall generally replicate that of the Livermore Valley Joint Unified School District's traditional academic calendar, as many Charter School students may have siblings who will be attending LVJUSD schools. A Draft Student Calendar is included at the end of this document.
5. **The Staff Work Year Calendar** for 2004–2005 has tentatively been identified as follows:

Employee Group	Work Year – Months	Work Year – Days	Paid Holidays	Paid Vacations	Paid Professional Leave	Sick and Personal Leave
<b>School Staff – Certificated</b>						
Principal	12	220	N/A	N/A	0.5 d/mo	0.5 d/mo
Teacher (lead)	10	194	N/A	N/A	0.5 d/mo	0.5 d/mo
Teacher (regular)	10	194	N/A	N/A	0.5 d/mo	0.5 d/mo
<b>School Staff – Classified, Salaried</b>						
Office Manager	12	N/A	Per Calendar	1.0 d/mo	N/A	0.5 d/mo
Clerical Support	12	N/A	Per Calendar	1.0 d/mo	N/A	0.5 d/mo

6. **School and Work Calendars** shall be presented each Spring to the Governing Board; updates shall be presented when Budget Updates and Revisions are prepared. The Staff Work Year Calendar for 2004–2005 will be further refined mid Spring 2004.

## Livermore Valley Charter School Multi-Year Strategic Fiscal Plan and Budget

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### Enrollment and Student Demographic Data

School funding in California is often determined by student participation. There are several types of student participation numbers that are used. The major factors are **Enrollment** and **Average Daily Attendance**. Enrollment is generally as of the annual October student statewide count also known as the 'CBEDS' (CA Basic Education Data System) count, but it also could be as of another count date, such as December and May that are the special education student population count times. In addition, enrollment data may be based upon economic criteria, such as the number of students eligible for free or reduced meals or the count may be based on individual student characteristics, such as English language proficiency as reported annually on the annual Spring language census report, the 'R-30.'

**Average Daily Attendance** is extremely important, as it is the primary source of funding for the majority of state revenues. ADA is the number of students present each school day throughout the year, divided by the total number of school days in the school year. This factor is compiled daily and it is reported to the state three times a year. The reporting periods are known as First Period Attendance, Second Period Attendance and Annual Attendance. In the school business world, these time periods are identified as P-1, P-2, and Annual attendance periods. The annual Block Grant Funding and the State Block Grant Categorical Funding per student is based upon the school's P-2 ADA count each year.

While most programs that are funded on a per ADA basis are funded on the current year attendance, and many programs are funded, for cash flow purposes, on prior year ADA for the first eight months of the year. State lottery funding is an example of a program that is funded on Annual ADA rather than the P-2 ADA! Thus it is important to compile and collect both enrollment and ADA data at various times and in various formats.

The School has developed preliminary Enrollment Projections for 2004–05. The Enrollment Projections are the estimated student count, by grade, for Fall 2004. Along with the Enrollment Projections, Average Daily Attendance projections have been developed. The following Charts present this information for review and analysis.

**Enrollment Projections** for October 2004 are presented below along with a combined total projected enrollment for all programs.

1. **Enrollment and Critical Student Demographic Data** - based upon projections provided by LVCS leaders, February 2004, these estimates are the foundation for budget and staff planning for the budget year.
2. **Enrollment Projections**, once reviewed, are presented to the Governing Board and to the community. Updates are to be provided April, May and July in concert with the budget cycle. Enrollment data is to be provided by grade level, general education and special education. Estimated student enrollment data is to be replaced by actual fall student enrollment data; weekly enrollment counts of actual student participation is to be maintained and presented to the Principal's Administrative Cabinet for the first six weeks of each semester; quarterly enrollment reports are to be provided to the Governing Board. Actual enrollment status is to be included with the First, Second, and Third Interim Reports.

Enrollment projections for 2004–2005 through 2008–2009 follow.

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**Key Variables Worksheet — Student Enrollment Data**

Year Fiscal Year	Year I 2004–05 Projected Budget	Year II 2005–06 Projected CBEDS	Year III 2006–07 Projected CBEDS	Year IV 2007–08 Projected CBEDS	Year V 2008–09 Projected CBEDS
<b>Student Enrollment</b>	<b>(All projections are shown in italics)</b>				
<b>Resident Pupils</b>					
Kindergarten	80	80	80	80	80
1st Grade	80	80	80	80	80
2nd Grade	80	80	80	80	80
3rd Grade	80	80	80	80	80
4th Grade	80	80	80	80	80
5th Grade	81	81	81	81	81
6th Grade	-	81	81	81	81
7th Grade	-	-	81	81	81
8th Grade	-	-	-	81	81
<b>Total</b>	<b>481</b>	<b>562</b>	<b>643</b>	<b>724</b>	<b>724</b>
<b>Summary of All Enrollment by Grade Group</b>	<b>(All projections are shown in italics)</b>				
Grades K-3	320	320	320	320	320
Grades 4-6	161	242	242	242	242
Grades 7-8	-	-	81	162	162
Grades 9-12	-	-	-	-	-
<b>Total</b>	<b>481</b>	<b>562</b>	<b>643</b>	<b>724</b>	<b>724</b>

3. **Enrollment Data**, will be maintained as presented above from a historical base, including current and future year projections.

**Average Daily Attendance**

The **Average Daily Attendance (ADA)** Factor, the primary funding component, is the count of the actual days students are present at school. As the principal funding source, it is monitored on a constant basis. In an established school, one would not expect to see material changes between and among the three attendance reporting periods in the fiscal year. Annually the school's auditor reviews, audits and certifies the school's attendance data.

1. **Average Daily Attendance (ADA)** – General Fund ADA based upon enrollment projection established by the School Principal, early spring and updated April and July when revised enrollment projections are reviewed. ADA updates are also incorporated into First, Second, and Third Interim Reports to the LVCS Governing Board. A three-year average of the ratio between Second Period ADA (funded ADA) and fall enrollment will be used in future years to derive the estimated budget ADA. For the first five years of operation, an estimated ratio between Projected Enrollment and Projected ADA is 96.5%.

One of the goals of LVCS is to achieve a high correlation between enrollment and ADA and students will be provided independent study assignments when they are unable to attend class on campus. Charter Schools have the ability to place students on independent study on the first day of absence, and the LVCS plans to integrate that program in its operations from the first day of school, September 2004.

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2. **ADA Ratio to Enrollment** – The ratio between the Annual Fall Enrollment Count and the funded Second Period Attendance data, ADA, will be projected and maintained by grade level as an additional monitoring mechanism. At this time, as the School will be opening its doors in Fall 2004, individual grade level estimates or breakouts are not necessary.
3. **ADA Data** – for the first year of operations, the ADA is based upon an estimated Student Enrollment, an estimated ratio between enrollment and ADA, and estimated ADA. As soon as estimated data can be replaced by actual data, a more refined ADA projection method will be substituted.

**Projected ADA for School 2004–2005 to 2008–2009**

In projecting ADA for 2004–2005 as well as for the four following school years, only Second Period or P-2 ADA is projected. The following chart indicates the Projected P-2 ADA for the next five years:

**Projected Total P-2 ADA, by group**

Year Fiscal Year	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
	P-2 Estimate	P-2 Estimate	P-2 Estimate	P-2 Estimate	P-2 Estimate
<b>Total ADA (calculated from CBEDS:ADA Correlation Ratio)</b>					
Grades K-3	309	309	309	309	309
Grades 4-6	155	234	234	234	234
Grades 7-8	-	-	78	156	156
<b>Total ADA</b>	<b>464</b>	<b>543</b>	<b>621</b>	<b>699</b>	<b>699</b>

**Beginning Fund Balance**

1. **Beginning Fund Balance** — based upon the most current budget and financial report, including interim report(s); audit adjustment (if any) to be included as soon as known. At a minimum, these dates shall be:
  - Governing Board Meeting in July: estimated ending balance for prior year/beginning balance for budget year
  - Governing Board Meeting in August: update of estimated beginning balance
  - Governing Board Meeting in September: pre-final update/final update of unaudited beginning balance
  - Governing Board Meeting in December: audit adjustments to beginning balance
  - A Beginning Fund Balance on July 1, 2004 of approximately \$18,000 from community based organizations is included in the Strategic Fiscal Plan.
2. **Beginning and Ending Fund Balance** — estimates for the School will be maintained in the following manner, in which the net operations for the fiscal year is identified, followed by the listing of the beginning balance, audit adjustments to the beginning balance, and the ending fund balance for the fiscal year. On a multi-year basis, the reader can follow how the ending balance of one year becomes the beginning balance of the next year.

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**Estimated Beginning and Ending Fund Balances**

Ordinal Year Fiscal Year  Budget Type	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 18,220</b>	<b>\$ 112,266</b>	<b>\$ 60,186</b>	<b>\$ 30,747</b>	<b>\$ 37,892</b>	<b>\$ 8,877</b>
<b>FUND BALANCE, RESERVES</b>						
Beginning Fund Balance						
As of July 1, Unaudited	\$ -	\$ 18,220	\$ 130,485	\$ 190,672	\$ 221,418	\$ 259,311
Plus/(Minus) Audit Adjustments	-	-	-	-	-	-
As of July 1, Audited	-	18,220	130,485	190,672	221,418	259,311
Other Restatements	-	-	-	-	-	-
Net Beginning Balance	-	18,220	130,485	190,672	221,418	259,311
<b>Ending Fund Balance, June 30</b>	<b>\$ 18,220</b>	<b>\$ 130,485</b>	<b>\$ 190,672</b>	<b>\$ 221,418</b>	<b>\$ 259,311</b>	<b>\$ 268,188</b>

The Ending Balance is further segregated into components, with the opportunity to have a Reserve for Economic Uncertainty that follows state recommended guidelines, as well as to have a Reserve for Restricted Fund Balances, and an Unrestricted Fund Balance that may be used at the discretion of the School. In Year I, the amount shown as a Designation for Economic Uncertainty equals 4% of Projected Expenditures, for Years II through V, that amount is equal to 5% of Projected Expenditures.

For the current budget projection, the following Ending Balance Components are indicated:

**Components for Ending Fund Balance**

Ordinal Year Fiscal Year  Budget Type	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>COMPONENTS FOR ENDING FUND BALANCE</b>						
Miscellaneous Components						
Reserve for Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores - Warehouse	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
All Others	-	-	-	-	-	-
General Reserve	-	-	-	-	-	-
Legally Restricted Balance						
Instructional Materials Fund – K-8 A	-	16,835	20,142	23,669	27,367	28,164
Other Restricted Programs	-	-	-	-	-	-
Designated Amounts						
Designated for Economic Uncertainty	-	111,244	167,701	196,935	225,626	233,357
Other Designations	-	-	-	-	-	-
Undesignated Amount	-	-	-	-	-	-
Unappropriated Amount	18,220	2,406	2,829	814	6,317	6,667
<b>TOTAL COMPONENTS FOR ENDING FUND BALANCE</b>	<b>\$ 18,220</b>	<b>\$ 130,485</b>	<b>\$ 190,672</b>	<b>\$ 221,418</b>	<b>\$ 259,311</b>	<b>\$ 268,188</b>

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For each of the budget years, LVCS has consciously built an ending balance of that meets or exceeds recommended state guidelines for public schools. This Unappropriated Ending Balance is intended to provide insulation from state budget reductions that may be forthcoming.

#### Revenue Factors

**Revenue Sources** for California Charter Schools are generally from three sources: the state budget, the federal budget and from local community resources.

The state is, by far, the largest source of funding, with over **85%** of all charter school funding arising from this single resource on a statewide average. Because of the tremendous reliance on this single revenue source, all components associated with state revenue sources are monitored constantly throughout the year as the funding estimates are refined and recalculated. Final state funding is often not certified until well into the school year, or in some cases, after the school year has ended. For the Livermore Valley Charter School, the projected state-funding factor will be just over 90% in 2004-05, with similar reliance in future years. The Charter School will endeavor to obtain a more balanced ratio between state funding and other federal and local funding sources. The Board of the Charter School has initiated an aggressive local campaign for supplemental funding from the Livermore Business community and from prospective parents and other individuals who conceptually support the Mission and Vision of the School.

#### State Revenues

**State Revenues** — are estimated per specific program variables as identified below. In addition to the general update schedule identified above, grant and categorical revenues are to be updated when state entitlement notification is received; funding is not appropriated until entitlement notification is received.

1. **Cost of Living Allowance — ‘COLA’** is a term that identifies annual program funding increases for most state funded programs as included in the adopted state budget. The COLA is linked to various economic indices and it changes throughout the budget development process. Projections are made for both the current budget year and for future budget years. The COLA histogram for the past several years as well as the projected COLA for 2003–2004 and the next five years is shown in both of the next two tables (with the current year highlighted in grey).
2. **Block Grant Funding per ADA — General Fund** based upon the Proposed State Budget funding. No state funding deficit factor is projected – however, reserves in excess of the recommended levels have been provided each year if a deficit factor is applied at the state level.

**Projected Block Grant Funding** per ADA, by Grade Level, as of March 2004 follows. This per unit amount is expected to be revised several times before it is finalized in the state budget deliberations.

**The recent histogram of the a Charter Elementary and Middle School’s Block Grant Funding**, per Unit of ADA, including funding projections for the next five fiscal years, follows (with the current year highlighted in grey).

**Block Grant Funding per ADA,  
Actual and Projected Rates**

Year	COLA	Grades K–3	Grades 4–6	Grades 7–8
2001–02	3.87%	\$ 4,419	\$ 4,477	\$ 4,600
2002–03	2.00%	\$ 4,512	\$ 4,574	\$ 4,705
2003–04	1.86%	\$ 4,528	\$ 4,594	\$ 4,723
2004–05	1.84%	\$ 4,659	\$ 4,724	\$ 4,853
2005–06	2.40%	\$ 4,771	\$ 4,837	\$ 4,969
2006–07	2.70%	\$ 4,900	\$ 4,968	\$ 5,103
2007–08	2.70%	\$ 5,032	\$ 5,102	\$ 5,241
2008–09	2.90%	\$ 5,178	\$ 5,250	\$ 5,393

*data valid as of 03/10/04*

3. **Categorical Funding per ADA — General Fund** based upon the Governor’s proposed funding level for Schools in 2004 2005.

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The histogram of Charter Elementary and Middle Schools' Categorical Funding, per Unit of ADA, including funding projections for the next five fiscal years, follows (the current year is highlighted in grey):

**Categorical Program Funding per ADA,  
Actual and Projected Rates**

Year	COLA	Grades K-3	Grades 4-6	Grades 7-8
2001-02	3.87%	\$ 309	\$ 317	\$ 232
2002-03	2.00%	\$ 198	\$ 204	\$ 149
2003-04	1.86%	\$ 172	\$ 177	\$ 129
2004-05	1.84%	\$ 175	\$ 180	\$ 131
2005-06	2.40%	\$ 179	\$ 184	\$ 134
2006-07	2.70%	\$ 184	\$ 189	\$ 138
2007-08	2.70%	\$ 189	\$ 194	\$ 142
2008-09	2.90%	\$ 194	\$ 200	\$ 146

*data valid as of 03/10/04*

**4. Special Education Program**

The School's Special Education pupil population is reported to the State twice a year in December and in May. A running multiyear histogram of the School's December Special Education population will be maintained as shown below. LVCS would project that its Special Education student count will approximate 10%, similar to the Livermore Valley Joint Unified School District.

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Number of Students	48	56	64	72	72

5. **Summer School Enrichment and Hourly Remedial Programs** — For the 2004-2005 school year, no summer school or hourly programs are projected. Currently there are five separate types of hourly programs each with a different set of rules, regulations, and criteria for funding. There is no mandate to offer summer programs. A summer program will be considered in future years, as will the other optional hourly instructional programs. The School will continue to assess both the need for and the capacity to offer hourly programs to the School's students.

6. **State Categorical Programs** — have individual, unique parameters or qualifications. A brief description of the program along with estimated program funding for 2004-2005 through 2008-2009 follows. The funding rate estimates are of Dec 2003. These rates will be updated as other information is available. School participation for each program is indicated below.

- **In Lieu of Economic Impact Aid** — based upon number of pupils enrolled who are limited English proficient and/or eligible for subsidized meals. The estimated per pupil rate for 2003-2004, as of mid Dec 2003, is \$110.

- Participation: Yes ☒ or No ☐

- **Class Size Reduction** — based upon a student:teacher ratio of 20:1 in Grades K-3, with a local decision as to which grades are selected. This Budget assumes a full year program, and class size reduction at all four eligible grade levels, with full day participation funded at \$926 per pupil.

- Participation: Yes ☒ or No ☐

Note that Federal Class Size Reduction Program funding is only for high school students, and thus the Charter School has not integrated this funding component in either its revenue or its spending plan.

- **Instructional Time and Staff Development 'Buy Back' Reform** — based on approximately \$300 per day per certificated staff member with maximum of three days; and approximately 50% of that, or \$150 per day, for non-certificated classroom staff, for a maximum of one day.

- Participation: Yes ☒ or No ☐



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Instructional Time and Staff Development Buy Back Reform funding, plus the projected funding for the next five years, as of March 2004, follows:

**Staff Development Buy Back Program**  
**Actual and Projected Rates per**  
**Classroom FTE**

Year	Certificated 3 Day Max	Classified 1 Day Max
2001-02	\$ -	\$ -
2002-03	\$ 299	\$ 155
2003-04	\$ 299	\$ 155
2004-05	\$ 305	\$ 158
2005-06	\$ 312	\$ 162
2006-07	\$ 320	\$ 166
2007-08	\$ 329	\$ 170
2008-09	\$ 339	\$ 175

*data valid as of 03/10/04*

The next seven state categorical programs would normally be included in a Charter School's multi-year strategic fiscal plan. However, with the current major uncertainty in state funding and with budget cuts pending, rather than budget for individual categorical programs, the School has conservatively chosen to include all other possible state funding grants, other than State Lottery, into a single budget item 'Other State Funds' with a budget amount of \$25 per student in Year I, with modest increase annually, based upon the same COLA projected for the Block Grant Program. This 'Mega Categorical' amount per student for the budget plan period would be:

**Projected 'Mega' Categorical Program Augmentation**

Year	COLA Estimate	Funding Amount per Student
2002-2003	N/A	
2003-2004	First Year	\$ 25.00
2004-2005	0.00%	\$ 25.00
2005-2006	0.00%	\$ 25.00
2006-2007	2.80%	\$ 25.70
2007-2008	2.80%	\$ 26.42

The following categorical programs do have a history in California Charter School funding. They are included as 'placeholders' in the event that funding for these programs is continued into 2004-2005. Note that neither revenues nor expenditures for these programs are included in the Multi-Year Strategic Plan.

- **School Instructional Materials** — are based upon \$ per enrollee for Grades 6–12. The funding for this and the next three state categorical programs is uncertain and thus the funds, while included in the revenue budget are not included in the School's expenditure plan. The funds are currently placed in a Restricted Account in the Fund Balance section of the Budget Plan.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA based on state budget ☒
- **School Library Materials** — is another categorical program whose funding is uncertain. The projected funding is \$XX per pupil with the funds included in both revenue and restricted fund balances.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA based on state budget ☒
- **E-Rate Universal Service and California Teleconnect Funds** — are based upon sliding scale reimbursement program with socio-economic factors as primary criteria. Program funds are probably not available to school in its first year of operation.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA based on state budget ☒
- **Lottery** — based upon the estimate provided by School Services of California, March 2004. We project \$110/ADA for unrestricted General Purpose use plus an additional \$13/ADA restricted for instructional

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materials. Funding is based on annual ADA. These funds are available to start-up schools, but for cash flow purposes, no funds are received until Year II.

Per ADA lottery amounts paid for prior years funding, and that projected per ADA for future years follow:

**CA Lottery Funding per ADA,  
Actual and Projected Rates**

Year	Restricted	Unrestricted	Total
2001-02	\$ 15.24	\$ 116.13	\$ 131.37
2002-03	\$ 12.30	\$ 110.59	\$ 122.89
2003-04	\$ 12.00	\$ 111.00	\$ 123.00
2004-05	\$ 12.50	\$ 110.50	\$ 123.00
2005-06	\$ 12.75	\$ 110.25	\$ 123.00
2006-07	\$ 13.00	\$ 110.00	\$ 123.00
2007-08	\$ 13.10	\$ 109.90	\$ 123.00
2008-09	\$ 13.20	\$ 109.80	\$ 123.00

*data valid as of 03/10/04*

- **All Other State Revenue** — will be based upon prior year three-year actual funding plus or minus any one-time anomalies. Until the historical base is established, each additional funding item will be identified with specificity.

#### **Federal Revenues**

**Federal Revenues** — per specific program variables as identified below. In addition to the general update schedule identified above, federal revenues are to be updated when Federal entitlement notification received; funding not appropriated until entitlement notification is received. Funding revenue projections are as of Dec 2003.

The majority of federal revenues are earmarked for students with significant educational need as demonstrated in testing programs as well as for students with low socio-economic family characteristics. Funding will compliment the goals identified in No Child Left Behind federal plans.

There generally are significant compliance features associated with federal funding.

Adjustments to the Federal Funding Revenues will be made as soon as updated information is received.

- **Title I – Compensatory Education** – based upon formula for students qualifying for free and/or reduced meals; amount per student \$600 base, plus additional ‘add-ons’.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA ✓
- **Title II – Staff Development** – based upon eligibility criteria of Title I; amount \$2.25 per student enrolled plus \$0.17 per Title I dollar received.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA ✓
- **Title IV – Safe and Drug Free Schools** – based upon eligibility criteria of Title I, amount \$4.00 per student.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA ✓
- **Title VI – Innovative Programs** – based upon eligibility criteria of Title I, amount \$4.85 per student, plus additional funds for welfare dependent students, minimum grant, \$3,500.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA ✓
- **Title VI – Class Size Reduction** – based upon eligibility criteria of Title I; complex formula to determine funding; funding eligibility linked to student poverty and enrollment data.
  - Participation: Yes \_\_\_ or No \_\_\_ or TBA ✓

#### **Local Revenues**

1. **Local Revenue** would normally be based primarily on past historical receipts and generally an average of three years’ receipts integrating actual receipts would be used future for budget projections. However, the Charter School

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has an established community support base and pledge support for the School has been committed by more than three individual community groups and not-for-profit agencies, with additional pledges made by individual donors. Thus, in addition to a community contribution of approximately \$75,000 by July 1, 2004, the LVCS has included major local fundraising projections of \$500 per pupil per year, on a perpetual basis. Note that this fund raising amount, while significant, is much less than the roughly \$2,000/pupil successfully solicited by Gateway Charter School in San Francisco on an annual basis.

2. **Livermore Valley Joint Unified School District Prop 39 Contribution** funds for the five-year period are based upon the intent and parameters of Prop 39. Prop 39 is the state law that requires sponsor school districts to provide charter schools facility and equipment equal to that provided other district students. The agreements may be year-to-year or for multiple years, as agreed to by the district and the charter school. For Year I, no financial support from the District has been included pending closure on negotiations between the Charter School and the District. Under the intent and spirit of Prop 39, the Petitioners believe that they are due consideration of school facilities per the structure and provisions of the law.

While the agreement between the LVJUSD and LVCS may vary in future years, the key underlying budget component is that the School will receive facility support through the District, per the legal parameters of Prop 39.

**Interest on Funds on Deposit in County Treasury** — based upon cash flow projected average monthly balance (principal) and yield rate estimate provided by County Office. At this point, there are no revenue projections included for interest earnings for the School. This budget component will be included in future projections.

3. **Working Capital Funds** would be secured through one or more of the following options:
  - ⇒ **Tax and Revenue Anticipation Notes (TRANs)** – LVCS would seek to negotiate with the School District to participate in the District's annual cash flow borrowing.
  - ⇒ **Line of Credit with Local Financial Institution** - Absent approval by the District, to participate in its annual TRAN offering, LVCS would negotiate a line of credit with a local financial institution.
  - ⇒ **Line of Credit with CA Charter Schools Association (CCSA)** - has recently unveiled a new Working Capital Cash Flow program for California Charter Schools. The LVCS would be eligible to apply for school year 2005-06 and will certainly do so. No funding from this source has been included in the budget projection model at this time.
  - ⇒ **Charter School Revolving Loan** – In accord with the provisions of law, LVCS will apply for the maximum state loan of \$250,000 per charter school. Note that while the School will apply for the loan, this funding has not been included in the actual budget projection model.
  - ⇒ **Charter School Start Up and Implementation Grant** – federal funding that is administered by the State of California is available for new Charter Schools. LVCS will be applying for these funds which range up to \$450,000 per new school. As the School has not yet filed its application and has no indication as to whether or not it will qualify for this grant, no funds have been placed in the Multi Year Strategic Fiscal Plan. This critical budgetary and cash flow item will be monitored monthly throughout the first year of operation. The School plans on filing its application as soon as possible.

### Expenditure Factors

Charter Schools, similar to all other educational agencies in California, are labor intense organizations. When developing and monitoring charter school budgets, the greatest emphasis is placed on defining the parameters for hiring staff and determining the appropriate employee costs factors, including salary and related benefit or payroll costs. A 'Balanced System' in which site staffing is linked to student enrollment is recommended so that a balance is maintained between personnel costs and student population, the factor on which school revenues are determined.

School Site Staffing is a most critical component of Budget Development. The primary facilitator in instruction is the Classroom Teacher. The allocation of teaching positions is one of the most important budget management functions.

### Salary Factors

Based upon positions authorized by LVCS and incorporated into the Multi Year Strategic Fiscal Plan, salary placement per individual staff experience and student responsibility factors determine salary placement. All staff salaries are based upon projected salary schedules and projected individual employment contract terms and conditions. Annual anniversary increments are projected at a range between 3.6% to 4.0% per year, with

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consideration given to both a projected CPI factor as well as an annual service factor. Vacant and growth positions are estimated at an average cost factor per applicable employee group. Sick and personal necessity leave estimated at 5.0 days each per employee per year; substitute teacher costs are based upon this factor.

**1. Certificated Employees - School Site Personnel** - based upon enrollment projections.

For all five years of operation, the Multi-Year Strategic Plan includes one teacher for each 20 to 27 students. LVCS students will work with mentors, guest artists and experts from the field on projects and thus the adult to student setting for many projects will be one adult for each ten to fifteen students. The Classroom Teacher staffing profile included for the first five years is:

**Projected Teacher Staffing Ratios**

<b>Ordinal Year Fiscal Year Budget Type</b>	<b>Year I 2004-05 Projected Budget</b>	<b>Year II 2005-06 Projected Budget</b>	<b>Year III 2006-07 Projected Budget</b>	<b>Year IV 2007-08 Projected Budget</b>	<b>Year V 2008-09 Projected Budget</b>
<b>Teachers - Regular Programs</b>					
Kindergarten	1/20	1/20	1/20	1/20	1/20
1st Grade	1/20	1/20	1/20	1/20	1/20
2nd Grade	1/20	1/20	1/20	1/20	1/20
3rd Grade	1/20	1/20	1/20	1/20	1/20
4th Grade	1/20	1/20	1/20	1/20	1/20
5th Grade	1/27	1/27	1/27	1/27	1/27
6th Grade	1/27	1/27	1/27	1/27	1/27
7th Grade	1/27	1/27	1/27	1/27	1/27
8th Grade	1/27	1/27	1/27	1/27	1/27

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<b>Projected Teacher Staffing Data</b>					
<b>Ordinal Year</b>	<b>Year I</b>	<b>Year II</b>	<b>Year III</b>	<b>Year IV</b>	<b>Year V</b>
<b>Fiscal Year</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Budget Type</b>	<b>Projected Budget</b>	<b>Projected Budget</b>	<b>Projected Budget</b>	<b>Projected Budget</b>	<b>Projected Budget</b>
<b>Teachers - Regular Programs (FTE)</b>					
Kindergarten	4.00	4.00	4.00	4.00	4.00
1st Grade	4.00	4.00	4.00	4.00	4.00
2nd Grade	4.00	4.00	4.00	4.00	4.00
3rd Grade	4.00	4.00	4.00	4.00	4.00
4th Grade	4.00	4.00	4.00	4.00	4.00
5th Grade	3.00	3.00	3.00	3.00	3.00
6th Grade	-	3.00	3.00	3.00	3.00
7th Grade	-	-	3.00	3.00	3.00
8th Grade	-	-	-	3.00	3.00
<b>Subtotal</b>	<b>23.00</b>	<b>26.00</b>	<b>29.00</b>	<b>32.00</b>	<b>32.00</b>
<b>Teachers - Elective Programs</b>					
Teacher - Art	1.00	1.00	1.00	1.00	1.00
Teacher - Music	-	1.00	1.00	1.00	1.00
Teacher - Physical Education	-	-	1.00	1.00	1.00
Teacher - Science	1.00	1.00	1.00	1.00	1.00
Teacher - Spanish	1.00	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>All Teachers Combined</b>					
Kindergarten	4.00	4.00	4.00	4.00	4.00
Grades 1 - 3	12.00	12.00	12.00	12.00	12.00
Grades 4 - 6	7.00	10.00	10.00	10.00	10.00
Grades 7 - 8	-	-	3.00	6.00	6.00
Elective	3.00	4.00	5.00	5.00	5.00
<b>Total All Teachers</b>	<b>26.00</b>	<b>30.00</b>	<b>34.00</b>	<b>37.00</b>	<b>37.00</b>

Livermore Valley Charter School Teachers' work year will include 10 Staff Development days for all teachers. In addition, all new teachers will participate in an additional orientation program prior to the opening of School.

**Base salary** is the salary for the average workday. The projected average salary cost for future years includes an annual increase ranging from 3.6% to 4.0% as mentioned previously.

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**Projected Teacher Compensation Data**

Ordinal Year Fiscal Year Budget Type	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
CA CPI (reference value)	2.5%	2.7%	2.8%	2.9%	2.7%
School Seniority COLA	1.0%	1.0%	1.0%	1.0%	1.0%
Subtotal	3.5%	3.7%	3.8%	3.9%	3.7%
Maximum COLA School will pay	4.0%	4.0%	4.0%	4.0%	4.0%
Total Annual Salary COLA	3.5%	3.7%	3.8%	3.9%	3.7%
Average Teacher Salary	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400

**Teacher Substitute Provisions** are included for both projected sick and personal leave as well as for professional staff development leave. 5 days per year per teacher are projected for sick and personal leave. The projected cost factor is \$125 per day for the first year with a \$5 per day increase thereafter. There are no additional cost factors included in the Budget Plan for Teacher Substitute costs for classroom coverage for regular Teacher Staff Development as Staff Development is scheduled for non-student days before and after the regular school year.

**2. School Site Administrative and Pupil Support Personnel**

The LVCS will have a full-time 12-month Principal who will be the School's primary leader. Compensation for the Principal is projected to range from \$110,000 in Year I to \$127,700 in Year V. In 2006-2007, Year III, LVCS will add a 2/3 time Assistant Principal at a salary of \$80,000. By Year IV, this will be a full-time position with the School.

- 3. Classified Employees** – are staff whose jobs do not require a teaching credential. Based upon the Feb 2004 staffing parameters, the following positions are projected for the five-year budget period. Note that in Year III, the office support staff is expected to increase as student enrollment increases.

**Projected Classified Staffing Data**

Ordinal Year Fiscal Year Budget Type	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
Administrative Assistant	1.00	1.00	2.00	2.00	2.00
Clerk	0.80	0.80	1.00	2.00	2.00
Office Manager	1.00	1.00	1.50	1.50	1.50
<b>Total Salaried Site Staff</b>	<b>2.80</b>	<b>2.80</b>	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>

**Classified Staff Compensation and Work Year Assignments** – The School Office Manager, Administrative and Clerical support personnel are projected to work a 12-month calendar to ensure that the classrooms are ready at all times for students and teachers and that School representatives are available to provide information to parents.

**Salaries for Classified Personnel** – are projected on an annual base, per position. An annual salary cost increase factor is included in the Multi-Year projection. The basic salary, for each position, based upon a 12-month work schedule follows:

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**Projected Classified Staff Compensation Data**

Ordinal Year Fiscal Year Budget Type	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
Administrative Assistant	\$ 44,000	\$ 45,600	\$ 47,300	\$ 49,100	\$ 50,900
Clerk	38,000	39,400	40,900	42,500	44,100
Office Manager	50,300	52,200	54,200	56,300	58,400

4. **Employee Benefits - Statutory Benefits** - determined by either state or federal mandate are based on current rate factors. Statutory benefits are cost factors applied to the salary factor. These benefits differ by type of employee: certificated and classified and by the period of time they work: full-time, part-time and hourly. For budget modeling purposes, the School will provide the State Teachers', Public Employees', and Social Security retirement program contribution factors, applied to base salary, per eligible employee.

All employees will be covered by and participate in the federal Medicare program. The School will enroll in the State Pool for educational agencies for unemployment insurance and LVCS will apply to a Joint Power Authority to participate in its Workers' Compensation program. The School has received notification that its application to participate in the CA Charter School Association JPA for risk services will be approved.

5. **Discretionary Benefits, also known as Health Benefits** are included with Statutory Benefits in the Budget Projection Model. The cost factor, per qualified staff member, is budgeted at 8% of base salary. The School may be offering employees the option of participating in a Flexible Spending Benefit account program to allow individual staff members to address individual benefit component needs.

**Expenditures Worksheet – Employee Benefits**

Ordinal Year Fiscal Year Budget Type	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>Retirement Options</b>						
State Teachers Retirement	\$ 1,134	\$ 118,154	\$ 140,003	\$ 167,814	\$ 190,707	\$ 197,819
Public Employees Retirement	-	12,994	13,475	22,591	27,889	28,926
Social Security	-	7,731	8,018	13,442	16,594	17,211
<b>Total Retirement Costs</b>	<b>\$ 1,134</b>	<b>\$ 138,880</b>	<b>\$ 161,495</b>	<b>\$ 203,846</b>	<b>\$ 235,190</b>	<b>\$ 243,956</b>
<b>Other Mandatory Benefits</b>						
Medicare	\$ 199	\$ 22,575	\$ 26,482	\$ 32,638	\$ 37,399	\$ 38,793
State Unemployment	47	5,293	6,209	7,653	8,769	9,096
Worker's Compensation (WC)	550	62,275	73,053	90,036	103,170	107,016
<b>Total Mandatory Benefit Costs</b>	<b>\$ 796</b>	<b>\$ 90,143</b>	<b>\$ 105,744</b>	<b>\$ 130,328</b>	<b>\$ 149,339</b>	<b>\$ 154,906</b>
<b>Health Benefits</b>						
Other: Combined H/D/V estimate	\$ 1,100	\$ 124,550	\$ 146,106	\$ 180,073	\$ 206,340	\$ 214,032
Other (Identify)	-	-	-	-	-	-
<b>Total Health Benefit Costs</b>	<b>\$ 1,100</b>	<b>\$ 124,550</b>	<b>\$ 146,106</b>	<b>\$ 180,073</b>	<b>\$ 206,340</b>	<b>\$ 214,032</b>
<b>Total Benefit Costs</b>	<b>\$ 3,031</b>	<b>\$ 353,573</b>	<b>\$ 413,345</b>	<b>\$ 514,246</b>	<b>\$ 590,869</b>	<b>\$ 612,893</b>

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6. **Text Book and Instructional Material Allocations** – along with operating supplies for LVCS are provided from two major sources: the School's general resources and from projected categorical funds from the state. The state's program, while in a flux situation, is not included in this Budget Projection Plan; when the state budget is adopted, this component will be added, as a revenue source as well in the expenditure profile. There are generally restrictions on how the state funds may be used and LVCS will ensure that the state funds are spent in accord with the state's guidelines.

Many of the first year start-up costs for textbooks and instructional supplies will be procured prior to the opening of the School. The Budget Plan includes projected cost allocations for Instructional and Other Office Supplies as follows:

**Expenditures Worksheet – Books and Supplies**

	Ordinal Year Fiscal Year	Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09
Budget Type	SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Approved Textbooks and Core Curricu</b>	4100	\$ 40,000	\$ 82,000	\$ 43,274	\$ 50,900	\$ 58,977	\$ 60,570
<b>Books and Other Reference Materials</b>	4200	-	-	-	-	-	-
<b>Materials and Supplies</b>	4300						
Custodial Supplies	4300	-	5,502	4,799	5,646	6,538	6,711
Instructional supplies	4300	-	19,360	23,233	27,328	31,661	32,515
Maintenance Supplies - Startup	4300	-	4,000	-	-	-	-
Office Supplies	4300	-	11,120	11,543	13,580	15,733	16,160
Postage and Shipping	4300	-	-	-	-	-	-
Printing & Reproduction (academic)	4300	-	-	-	-	-	-
Other (Identify)	4300	-	-	-	-	-	-
<b>Non Capitalized Equipment</b>	4400	-	68,080	24,210	11,600	11,936	12,258
<b>Food</b>	4700	-	4,000	5,000	6,000	6,174	6,341
<b>Total Books &amp; Supplies</b>	4000-4999	\$ 40,000	\$ 194,062	\$ 112,060	\$ 115,053	\$ 131,018	\$ 134,555

7. **Other Operating Expenses and Services** - are based upon the projected cost factors and preliminary negotiations with prospective service providers. Oversight Fees to LVJUSD are based on 1% of 'public' revenues, excluding those revenues locally raised by the LVCS community. Other key budget items include provisions for Special Education services, administrative and curriculum support services, and inclusion of comprehensive business office services on an outsourcing basis. Equipment for the School, particularly computers and other technology peripherals are planned to be acquired on a lease basis as obsolescence could or would become a factor if the technology equipment were to be acquired on a straight purchase basis. Highlights of the parameters of these key budget areas are presented below followed by the multi-year line item budget for Services and Operating Costs for the School.

The **Special Education Encroachment** amount is based upon the prevalent arrangement between sponsor school districts and charter schools for the excess costs of special education services. In the statewide model, the district retains all special revenues for special education and provides all special education services to charter school students. In exchange, the charter school pays to the district the per pupil encroachment amount computed on a district wide basis. This encroachment factor is applied to the total school population. The projected special education encroachment per pupil amount included in LVCS budget projection provides for a modest compound cost factor increase per year. The annual projected encroachment factor is \$377 in Year I and grows to \$423 per pupil in Year V.

LVCS has provided for all business service costs, including budget development, budget management, accounting, financial reporting, accounts payable, accounts receivable, payroll and retirement reporting and coordination through an outsource mechanism. The projected cost for this service is on a per pupil factor of \$178 in year I, with modest increases thereafter. This cost factor is in addition to the 1% District Oversight Fee.



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School facility costs for Year I include a NNN lease (plus associated occupancy costs) based on one or more potential vacant facilities within the city of Livermore that would service the first year requirements of LVCS. However, the desire of LVCS would be to utilize one of the school sites proposed for closure, thus providing additional revenue to LVJUSD in the first year, as well as alleviating the need for the District to maintain this vacant space.

In Years II through V, the facility cost estimates are based upon the assumption that the LVJUSD would be providing facilities and that the school would reimburse LVJUSD up to the 2% cost parameter of Prop 39. In addition, the budget includes relocation expenses for the location change as well as projected utility costs and housekeeping service costs in the operational portion of the budget. Note that these are budget assumptions and that, as of this date, there is no agreement between LVJUSD and LVCS as to how the Prop 39 requirements will be met. Good faith negotiations on this important topic are expected.

The multi-year budget projection for these Operating Costs is:

**Expenditures Worksheet – Services and Operational Expenses**

	Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
	SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Budget Type						
<b>Travel and Conference</b>	52xx	\$ -	\$ 8,550	\$ 9,840	\$ 11,130	\$ 11,453	\$ 11,762
<b>Dues and Memberships</b>	5300	-	1,200	1,380	1,570	1,616	1,660
<b>Insurance</b>	54xx	-	27,350	31,489	35,693	41,355	42,470
<b>Operation and Housekeeping Services</b>	55xx						
Custodial Services	5500	-	48,000	49,296	50,676	52,140	53,544
Security Services	5500	-	-	-	-	-	-
<b>Rentals, Leases, Repairs and Noncapital</b>	56xx						
Subtotal Equipment (lease/rental)	5600	-	47,360	50,388	53,496	56,736	59,988
Equipment (repairs)	5600	-	12,300	12,636	12,984	13,356	13,716
Noncapitalized Improvements	5600	-	-	240,000	175,000	200,000	205,200
Property (lease/rental)	5600	-	53,058	62,552	72,702	83,334	85,701
Property (repairs)	5600	-	9,530	9,792	10,068	10,356	10,632
Operational Costs for School Expansion	5600	-	-	26,800	55,310	85,550	87,720
<b>Professional/Consulting Services and Other</b>	58xx						
Advertising	5800	-	-	-	-	-	-
Audit Services	5800	-	15,000	15,408	15,840	16,296	16,740
Business Office Services	5800	-	85,618	102,846	120,884	139,732	143,352
District Oversight Fee	5800	-	26,529	31,276	36,351	41,667	42,851
District Title I Oversight Fee	5800	-	-	-	-	-	-
Finance and Operations	5800	-	2,000	-	-	-	-
Fire Extinguisher Service	5800	-	2,000	2,040	2,040	2,040	2,040
Legal Services	5800	-	20,500	7,500	7,716	7,944	8,160
Printing and Reproduction (nonacademic)	5800	-	-	-	-	-	-
Special Education Encroachment	5800	-	181,337	217,494	255,914	296,840	304,804
Staff Training & Development	5800	-	39,000	30,000	35,000	40,000	40,000
Student Attendance & Accounting Service	5800	-	4,810	5,772	6,790	7,870	8,080
Student Testing & Assessment	5800	-	4,810	5,772	6,790	7,870	8,080
<b>Utilities</b>	5800						
Electricity	5800	-	51,250	52,632	54,108	55,680	57,180
Gas	5800	-	5,500	5,652	5,808	5,976	6,132
Propane	5800	-	-	-	-	-	-
Trash	5800	-	12,800	13,140	13,512	13,908	14,280
Water	5800	-	12,100	12,432	12,780	13,152	13,512
<b>Communications</b>	59xx						
Internet	5900	-	2,400	2,460	2,532	2,604	2,676
Telephone	5900	-	3,600	3,696	3,804	3,912	4,020
<b>Total Services &amp; Operational Expenses</b>	5000-5999	\$ -	\$ 676,601	\$ 1,002,292	\$ 1,058,498	\$ 1,211,387	\$ 1,244,299

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8. **Capital Outlay for General Operations** — LVCS has built its plan based upon utilizing operating leases as opposed to traditional capital outlay purchases. The operating lease figures are budgeted under Equipment Leasing/Rental I. These cost projections will be reviewed, updated and refined over the next several months.
9. **Ending Balance** — based upon the concept that adequate ending fund balances shall be provided to enable the School to maintain reserves as indicated in reserve section of budget assumptions.

**General Fund Reserves** — based upon the following parameters:

- **Reserve for Economic Uncertainty** — as presently calculated, this reserve exceeds the current state School Budget Guidelines minimum of 3.0%. The LVCS Budget Guidelines include a minimum 4% per year, with the option to maintain a higher level. The current Multi Year Strategic Fiscal Plan includes a 4% Reserve in Year I, and a 5% Reserve in Years II through V.
- The Ending Balance and Reserve for each year of the Multi-Year Strategic Plan is:

**Components for Ending Fund Balance**

Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Budget Type	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>COMPONENTS FOR ENDING FUND BALANCE</b>						
Miscellaneous Components						
Reserve for Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores - Warehouse	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-
All Others	-	-	-	-	-	-
General Reserve	-	-	-	-	-	-
Legally Restricted Balance						
Instructional Materials Fund – K-8 A	-	16,835	20,142	23,669	27,367	28,164
Other Restricted Programs	-	-	-	-	-	-
Designated Amounts						
Designated for Economic Uncertainty	-	111,244	167,701	196,935	225,626	233,357
Other Designations	-	-	-	-	-	-
Undesignated Amount	-	-	-	-	-	-
Unappropriated Amount	18,220	2,406	2,829	814	6,317	6,667
<b>TOTAL COMPONENTS FOR ENDING FUND BALANCE</b>	<b>\$ 18,220</b>	<b>\$ 130,485</b>	<b>\$ 190,672</b>	<b>\$ 221,418</b>	<b>\$ 259,311</b>	<b>\$ 268,188</b>

**Section**  
**D**

**Budget Responsibility Matrix**

**Intent of Responsibility Matrix**

The Intent of the Budget Responsibility Matrix is to identify, from the perspective of **Best Practices**, the most significant components of Budget Development and Budget Management and to specify ‘whom’ – the specific staff position or group responsible for the product or action.

**Major Areas of Budget Responsibility Matrix**

The Responsibility Matrix identifies eleven major areas of Budget Development and Budget Responsibility for which specific action by specific individual(s) or group(s) is recommended. The Areas of Budget Responsibility include:

- ⇒ Budget Calendar
- ⇒ Budget Guidelines
- ⇒ Budget Assumptions
- ⇒ Charter School Goals and Strategic Fiscal Plan
- ⇒ Multi-Year Financial Projections
- ⇒ Preliminary Budget
- ⇒ Annual Budget Adoption
- ⇒ Review and Re-adoption of Annual Budget
- ⇒ Preparation and Distribution of Final Budget
- ⇒ Mid-Year Budget Reviews and Updates
- ⇒ Miscellaneous Related Tasks

**Major Staff Positions or Groups Responsible for Budget Functions**

Budget Responsibilities are indicated for the following positions or groups associated with the Charter School and its fiscal management. Note that for certain positions, such as Chief Personnel Officer, the function may be assumed by the party providing general business services for the Charter School. The function is segregated, however, in the event that a person in the future is assigned that specific responsibility. If the School Principal or other administrative officer does perform a function that is noted under another position, it is important for the administrative officer to ‘put on the hat’ of the other position to ensure that the perspective of the post is represented in the action being reviewed or taken.

Seven different positions or groups are identified for specific fiduciary responsibilities related to Budget Development and Budget Management. In many Charter Schools, the majority of these responsibilities are placed on the shoulder of the School’s Executive Director. The Board of the Nonprofit Corporation that is responsible for the Charter School, however, does play a more active role in the fiduciary aspects of the School’s governance than is the norm in other California public school boards and thus a slightly different set of relationships exist as compared with elementary, high school and unified school district organizations.

For the Responsibility Matrix for the Charter School, The intended positions and groups are:

- ⇒ Governance Board
- ⇒ School Principal

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- ⇒ School Principal's Administrative Cabinet
- ⇒ Chief Business Officer
- ⇒ Chief Personnel Officer
- ⇒ Staff, Parent and Community Groups
- ⇒ Sponsor Agency Fiscal Oversight Officer

A brief description of each of these positions or groups follows:

**Governance Body** is the Board of Directors that has fiduciary responsibility for the governance of the Charter School. In the narrative of this section, this group is referenced as the 'Board.'

**School Principal** is the lead administrator for the Charter School.

**School Principal's Administrative Cabinet** is the formal or informal group of key staff advisors who meet regularly with the School Principal to discuss and set school management and operational policies and guidelines.

**Chief Business Officer** is either a staff person who has major hands on day-to-day responsibilities for the financial management of the Charter School, or the function is outsourced.

**Chief Personnel Officer** is either a staff person who has major hands on day-to-day responsibilities for the personnel management of the Charter School, or the function is outsourced.

**Staff, Parent and Community Group Members** are primary stakeholders in the Charter School. Responsibilities assigned or noted for this group are primarily advisory. Their input and advice on key budget and fiscal matters, while advisory, is essential to the success of the Charter School and is critical to the success of the School.

**Sponsor Agency Fiscal Oversight Officer** is the Chief Financial Officer, or designee, of the sponsoring Livermore Valley Joint Unified School District. Discussion and agreement between the Charter School Principal and the District Chief Financial Officer on the specific components of the Fiscal Oversight functions, including a calendar of events for data transfer, etc. is recommended.

### **Implementation of Budget Responsibility Matrix**

The Charter School will refine the Budget Responsibility Matrix during the Spring-Summer of 2004. The School will update the draft Responsibility Matrix and plans to have a final Matrix that it will incorporate its Business Services' Governance Board Policies before Fall 2004. The Responsibility Matrix will be reviewed for functionality each time the School enters a major budget cycle.

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**BUDGET DEVELOPMENT CALENDAR MATRIX**

<b>ACTION or PRODUCT: Charter School Goals-Strategic Fiscal Plan</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Initiate Goal Setting Process	✓	✓					
2. Review Status of Prior Year Goals	✓	✓	✓			✓	
3. Review Financial Projection to Identify Potential Funding for Goals	✓	✓	✓	✓			✓
4. Prepare Draft Goals for Coming Year (and Multi-Years)	✓	✓	✓			✓	
5. Estimate Cost (or Savings) Associated with Implementing Each Draft Goal				✓			
6. Establish Level (and Source) of Funds to be Generated and/or Set Aside for Goals	✓	✓		✓			
7. Set Priorities, Allocate Funds and Adopt Goals to be Implemented	✓	✓					
8. Publicize/Distribute Information Regarding Adopted Goals to Interested Groups		✓					

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

**BUDGET DEVELOPMENT CALENDAR MATRIX**

<b>ACTION or PRODUCT: Budget Calendar</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Review Previous Calendar and Prepare Draft for Coming Year				✓			
2. Review/Approve Draft Calendar		✓	✓			✓	✓
3. Finalize Draft Calendar		✓		✓			
4. Revise/Adopt Budget Calendar	✓						
5. Produce Final Calendar and Develop Summary Version Highlighting Key Activities, Dates and Responsibilities				✓			
6. Distribute Detail and/or Summary Calendars to Employees, Parents & Community				✓			

**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Budget Guidelines</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Review Previous Guidelines and Prepare Draft for Coming Year				✓			
2. Review/Approve Draft Guidelines		✓	✓				
3. Finalize Draft Guidelines		✓		✓			
4. Revise/Adopt Budget Guidelines	✓						
5. Distribute Guidelines to Employees, Parents, and Community, as Appropriate		✓					

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

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**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Budget Assumptions</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Review Previous Assumptions and Prepare Update for Next Budget Cycle				✓			
2. Review and Update Each Key Variable: Enrollment, Average Daily Attendance, Beginning Balance, Revenue, Expenditures, Transfers, Ending Balance, Reserves, Debt, and Cash Flow		✓	✓	✓			
3. Review and Update, at Minimum: January Governor's Budget Proposal, February Apportionment Certification, May Revise, State Adopted Budget, Interim Budget Updates as of End of October, December and March	✓	✓	✓	✓			✓
4. Revise and Adopt Assumption Updates	✓						
5. Distribute Assumptions to Employees, Parents, and Community, as Appropriate				✓			

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Multi-Year Financial Projections</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Review and Update Most Recent Previous Projection for Current Budget and Two Succeeding Years				✓			
2. Issue Revised Projection Showing New Revenue, Expenditures, Reserve Balances and Identifying Key Assumptions				✓			✓
3. Review/Discuss Revised Projection	✓	✓	✓				✓
4. Publicize/Distribute New Projection to Set Tone for Upcoming Budget Development Process	✓	✓					

**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Detailed Preliminary Budget</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Establish Detailed, Computer-Based Budget Planning File that Reflects the Impact of Charter School Goals, Budget Guidelines and the January Financial Projection for the Next Fiscal Year				✓			
2. Determine Charter School-wide "Target" Reduction or Augmentation Level <sup>1</sup>		✓		✓			

<sup>1</sup> Express as a Dollar Amount and as a Percentage of the Projected Unrestricted Expenditure Budget Total



**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

<b>ACTION or PRODUCT: Detailed Preliminary Budget</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
3. Issue Internal Budget worksheets to Programs Managers with Instructions on Cut/Add Process for Future Prioritization Process		✓		✓			
4. Complete Budget Worksheets and Cut/Add Priorities			✓	✓			
5. Update Budget Planning File with Worksheet Data and Produce Object and Program Summaries				✓			
6. Review Preliminary Budgets and Cut/Add Priorities		✓	✓				✓
7. Rank/Cut/Add Priorities and Recommend Allocation Levels to School Principal			✓				
8. Prepare Recommended Cut/Add Priorities and Allocation Levels for Review		✓		✓			
9. Review of School Principal's Recommendations							
10. Hold Community Meetings to Publicize and Receive Input Regarding Recommendations		✓		✓		✓	
11. Hold Board Discussion and Provide Requests for Addition Information	✓						
12. Respond to Board Requests		✓					
13. Preliminary Approval of Cut/Add Priorities and Allocation Levels		✓					
14. Adopt Cut/Add Priorities, Contingency Lists, and Preliminary Allocation Levels	✓						

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

<b>ACTION or PRODUCT: Detailed Preliminary Budget</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
15. Update Financial Projection to Conform to "May Revise"				✓			
16. Produce Preliminary Budget Incorporating All Approved Changes				✓			
17. Publicize/Distribute Preliminary Budget Document and/or Summary Information as Appropriate		✓		✓			

**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Annual Budget Adoption</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Review and React to Preliminary Budget Document			✓			✓	✓
2. Incorporate/Note Necessary Revisions and Corrections		✓		✓			
3. Discuss/Revise Budget	✓						
4. Hold Public Hearing	✓	✓		✓			
5. Adopt Budget	✓						
6. Transmit Budget to District		✓		✓			✓

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

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**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Revise/Re-Adopt Budget</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Update Revenue to Integrate Adopted State Budget				✓			
2. Update Budget Planning File to Reflect Actual Balances from Prior Year				✓			
3. Receive District's Comments on Adopted Budget	✓	✓		✓			
4. Review Cut/Add Priorities to Conform Budget to Updated Revenue, Beginning Balance Update, and Sponsor District's Comments		✓	✓	✓		✓	✓
5. Recommend Further Cuts/Adds to be Implemented		✓					
6. Revise/Re-Adopt Budget	✓						
7. Transmit Revised/Re-Adopted Budget to District		✓		✓			
8. Prepare, Review and Approve Interim Budget Updates	✓	✓		✓			

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

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**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Prepare/Distribute Final Budget Document</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Draft/Review Narrative, Charts and Graphs for Inclusion in Document		✓	✓	✓			
2. Produce Document in Accord with Governance Body's Budget Guidelines				✓			
3. Publish Document and Distribute to Employees, Parents and Community Groups		✓		✓			

**BUDGET RESPONSIBILITY MATRIX**

<b>ACTION or PRODUCT: Miscellaneous Related Tasks</b>	<b>Governance Board</b>	<b>School Principal</b>	<b>School Principal's Cabinet</b>	<b>Chief Business Officer</b>	<b>Chief Personnel Officer</b>	<b>Parent and Community Groups</b>	<b>District Fiscal Oversight Officer</b>
1. Prepare/Revise Fiscal Policy Committee Bylaws and Operating Procedures	✓	✓					
2. Provide Budget Development Orientation for New Governance Body Members and/or Fiscal Policy Team Members		✓		✓			
3. Provide Training for Key Staff and Others Concerning Budget Management Issues (i.e., New Legislation, etc.,)		✓		✓			
4. Other: (Identify)							

**Section  
E**

**Budget Calendar**

A well-defined Budget Calendar with specific dates indicated for each and every major budget component is a significant step in the process to ensure accountability and long-term fiscal solvency for an organization. The identification of ‘what happens when’ is an essential road map for any successful organization. The Budget Calendar first identifies, at a summary level, the major phases of the Budget Development:

The draft Budget Calendar has been developed for LVCS using the thesis that there would be four major budgets presented to the Governance Board and the community during the budget development process and that there would be two mandatory formal interim reports. In addition, the School’s Budget Plan includes the preparation and presentation of an Optional Third Interim Report after the Second Period Attendance data has been determined.

Phase	Key Variables	Date
Phase I	Preliminary Enrollment Projections Governor’s Proposed Revenue Allocations Local Preliminary Expenditure Goals, Guidelines & Assumptions Defined	January
Phase II	Updated Enrollment Projections Revise to Governor’s Revenue Projections by Department of Finance Local Beginning Balance Estimate Updated	May
Phase III	School Revenue Updated to Final State Budget, provided that the State Budget has been chaptered School Expenditure Plan Updated School Program Plans Updated Local Beginning Balance Updated	June
Phase IV	School Revenue Updated to Final State Budget School Expenditure Plan Updated School Program Plans Updated Local Beginning Balance Updated	45 Days After State Budget Adopted
Phase V	First Interim Report Second Interim Report Optional Third Interim Report	45 days after Oct 31 45 days after Jan 31 45 days after Mar 31

The second Budget Calendar includes in much greater detail the individual steps involved in the continual monitoring of the Charter School’s budget plans. Presentation of and incorporation of such a process is an excellent tool to share with a broad-based constituency; practices such as this will enhance confidence and trust in the School’s management of its resources. Equally as important as the date section of the Budget Calendar is the Budget Responsibility Index, or the ‘who’ for each component. The prior Section, Section D, addresses this important factor.

Prudent fiscal management suggests that monthly updates of all financial reports, including budgetary data, be considered. The theme incorporated in this document is that budget management is an essential fiduciary responsibility of the Governance Board, the School Principal, and the Chief Business Official (or agent), and is a daily, weekly, and monthly on-going review and update process.

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

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The first section of the budget calendar presents each of the major phases in detail, including Individual Responsible for Function, Action Required, and Suggested Action Date.

The notation used for 'Action Week' refers to the week in the month, for instance, for item number 1, the action is suggested to be performed during the second week in the month of October.

**Livermore Valley Charter School  
Draft Budget Calendar, 200X-200X School Year**

<b>Item</b>	<b>Responsibility</b>	<b>Action Required</b>	<b>Action Week</b>
1.	Chief Business Officer (or agent designee)	Submit Budget Calendar to Administrative Team	Oct. 2nd
2.	Chief Business Officer (or designee)	Submit Summary of Actual Fall Enrollment Report and 3 Year Projections to Administrative Team	Oct. 2nd
3.	School Principal	Delineate Budget Parameters	Oct. 2nd
4.	Administrative Team Fiscal Policy Team Other School Groups	Review Proposed Budget Calendar, Enrollment Projections, and Budget Parameters	Oct. 3rd Oct 4th
5.	School Principal and Chief Business Officer	Consolidate Input and Recommendations of Constituent Groups	Oct. 4th
6.	Chief Business Officer	Present Budget Calendar to Governance Board	Nov. 1st
7.	Chief Facility Officer	Present Enrollment Projections to Governance Board	Nov. 1st
8.	School Principal	Present Budget Parameters to Governance Board	Nov. 1st
9.	Chief Personnel Officer (or designee)	Determine Staff Entitlements Based Upon Position Control and Enrollment Projections	Dec. 1st
10.	Chief Facility Officer	Present Proposed Construction Schedule to Administrative Team	Dec. 1st
11.	Chief Business Officer	Present First Interim Report to Administrative Team	Dec. 1st
12.	School Principal	Present First Interim Report to Governance Board	Dec. 1st
13.	Chief Business Officer	Present Governor's Budget to Administrative Team	Jan. 2nd
14.	Chief Business Officer	Present Governor's Budget to Governance Board	Jan. 2nd
15.	Chief Business Officer	Present Draft Budget to Administrative Team	Jan. 4th
16.	School Principal	Present Draft Budget to Governance Board	Feb. 1st
17.	Governance Board	Convene Strategic Budget Planning Workshop	Feb. 2nd
18.	Administrative Team Fiscal Policy Team Other School Groups	Review Proposed Draft Budget and Request Review of Recommendation from Strategic Budget Planning Workshop	Feb. 2nd to Mar. 2nd
19.	Chief Business Officer	Present Second Interim Report to Administrative Team	Feb. 4th
20.	School Principal	Present Second Interim Report to Governance Board	Mar. 1st
21.	School Principal	Present Recommendation for Reduction In Service for Particular Kinds of Service (if applicable) to Governance Board	Mar. 2nd

**Livermore Valley Charter School  
Multi-Year Strategic Fiscal Plan and Budget**

<b>Item</b>	<b>Responsibility</b>	<b>Action Required</b>	<b>Action Week</b>
22.	School Principal and Chief Business Officer	Consolidate Input and Recommendations of Constituent Groups Re: Draft Budget Review	Mar. 3rd
23.	Chief Facility Officer	Present Updated Enrollment Projections to Administrative Team	Apr. 1st
24.	Chief Facility Officer	Present Updated Enrollment Projections to Board	Apr. 2nd
25.	Chief Business Officer	Present Department of Finance 'May Revise' to Administrative Team	May 2nd
26.	School Principal	Present Department of Finance 'May Revise' to Governance Board	May 2nd
27.	Chief Personnel Officer	Determine Revised Staff Entitlements Based Upon Position Control and Updated Enrollment Projections	May 2nd
28.	Chief Business Officer	Present Revised Draft Budget to Administrative Team	May 3rd
29.	School Principal	Present Revised Draft Budget to Governance Board	May 4th
30.	Governance Board	Distribute Revised Draft Budget to Fiscal Policy Team and Other Community Groups	June 1st
31.	Chief Business Officer	Present Draft Final Budget to Administrative Team	June 2nd
32.	School Principal	Present Draft Final Budget to Governance Board	June 2nd
33.	Governance Board	Hold Public Hearing on Proposed Budget	June 3rd
34.	Governance Board	Adopt Final Budget	June 3rd
35.	Chief Business Officer	Present Proposed Revisions to Adopted Budget Based Upon Final State Budget to Administrative Team (Necessary only if State Budget not adopted before School Budget Adopted in June)	Aug. TBA
36.	School Principal	Present Proposed Revisions to Adopted Budget Based Upon Final State Budget to Governance Board (Presented within 45 days of adoption of State Budget)	Aug. TBA or Sept. TBA
37.	Chief Business Officer	Present Unaudited Beginning Balance and Budget Carry Forward Appropriations to Administrative Team	Sept. 1st
38.	School Principal	Present Unaudited Beginning Balance and Budget Carry Forward Appropriations to Governance Board	Sept. 2nd
39.	Chief Business Officer	Present Audited Beginning Balance and Audit Adjustments to Administrative Team (Submit as soon as identified by independent external auditor)	TBA
40.	School Principal	Present Audited Beginning Balance and Audit Adjustments to Governance Board (No later than first Board meeting in January)	TBA
XX	Chief Business Officer	Present Monthly Budget Revision to Administrative Team	All, 1st
XX	School Principal	Present Monthly Budget Revisions to Governance Board	All, 2nd

## Section F

### *Holiday Schedule - Yearly Planner*





## Section II

### Summary Multi-Year Budget Projection

**Section II – Summary Multi-Year Budget** is the **five-year projection** for the school's entire operations. This document **includes all** estimated **revenues and expenditures** on a yearly basis along with the **projected surplus or deficit** each year. **Beginning and ending balance projections** are included.

### Summary Five Year Budget Projection

	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09
State Revenue	\$ 2,652,877	\$ 3,127,583	\$ 3,635,092	\$ 4,166,696	\$ 4,285,065
Local Revenue	\$ 240,500	\$ 286,620	\$ 334,360	\$ 383,720	\$ 390,960
Total Revenue	\$ 2,893,377	\$ 3,414,203	\$ 3,969,452	\$ 4,550,416	\$ 4,676,025
Salaries	\$ 1,556,875	\$ 1,826,320	\$ 2,250,908	\$ 2,579,250	\$ 2,675,400
Employee Benefits	\$ 353,573	\$ 413,345	\$ 514,246	\$ 590,869	\$ 612,893
Total Compensation	\$ 1,910,448	\$ 2,239,665	\$ 2,765,154	\$ 3,170,119	\$ 3,288,293
Books and Supplies	\$ 194,062	\$ 112,060	\$ 115,053	\$ 131,018	\$ 134,556
Operating Expense	\$ 676,601	\$ 1,002,292	\$ 1,058,498	\$ 1,211,387	\$ 1,244,299
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 2,781,111	\$ 3,354,017	\$ 3,938,705	\$ 4,512,524	\$ 4,667,148
Net Change	\$ 112,266	\$ 60,186	\$ 30,747	\$ 37,892	\$ 8,877
Beginning Balance	\$ 18,220	\$ 130,486	\$ 190,672	\$ 221,419	\$ 259,311
Ending Balance	\$ 130,486	\$ 190,672	\$ 221,419	\$ 259,311	\$ 268,188

# Livermore Valley Charter School

## Multi-Year Budget Summary

Ordinal Year Fiscal Year SACS Budget Type	Code	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>Revenues</b>							
<b>State Programs</b>							
Charter School General Purpose Block Grant Allocation		\$ -	\$ 2,171,851	\$ 2,606,097	\$ 3,074,646	\$ 3,566,352	\$ 3,669,810
Charter School Categorical Block Grant Allocation		-	81,975	98,367	111,846	125,949	129,522
California Lottery – Restricted – Instructional Materials		-	5,800	6,923	8,073	9,157	9,227
California Lottery – Unrestricted Funds		-	51,272	59,866	68,310	76,820	76,750
CA Primary (K-3) Class Size Reduction		-	295,360	302,400	310,720	319,040	328,320
Economic Impact Aid		-	7,332	7,508	7,711	7,919	8,149
Summer and Hourly Programs							
Staff Development Buy Back – Certificated		-	21,045	24,336	27,840	31,584	32,544
Staff Development Buy Back – Classified		-	442	454	747	935	963
Tobacco Use Prevention in Education (TUPE)							
Grades 4-6(8?) Entitlement		-	964	1,491	1,530	1,572	1,617
Grades 6-8, Competitive Grant		-	-	-	-	-	-
Principal Leadership Training Program (AB75)		-	-	-	-	-	-
Instructional Materials Fund – K-8 Apportionment		-	16,835	20,142	23,669	27,367	28,164
Other (Identify)		-	-	-	-	-	-
CDE Charter School Startup Grant	8300-8599	-	-	-	-	-	-
Other State Grants (Identify)	8300-8599	-	-	-	-	-	-
Other State Programs (Identify)	8300-8599	-	-	-	-	-	-
Other State Programs (Identify)	8300-8599	-	-	-	-	-	-
<b>Total State Programs</b>		<b>\$ -</b>	<b>\$ 2,652,877</b>	<b>\$ 3,127,583</b>	<b>\$ 3,635,092</b>	<b>\$ 4,166,696</b>	<b>\$ 4,285,065</b>
<b>Federal Programs</b>							
Title I - Compensatory Education		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II - Staff Development		-	-	-	-	-	-
Title II - Piggyback Funds		-	-	-	-	-	-
Title IV - Safe & Drug Free Schools		-	-	-	-	-	-
Title VI - Innovative Programs		-	-	-	-	-	-
Title VI - Class Size Reduction		-	-	-	-	-	-
Other Federal Grants (Identify)	8100-8299	-	-	-	-	-	-
Other Federal Programs (Identify)	8100-8299	-	-	-	-	-	-
<b>Total Federal Programs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Local Programs</b>							
Donations		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest		-	-	-	-	-	-
Prop 39 Funds (Sponsoring District)							
Rents & Fees		-	-	-	-	-	-
Student Fundraising		-	240,500	286,620	334,360	383,720	390,960
Other Local Grants (Identify)	8600-8799	-	-	-	-	-	-
Other Local Programs (Identify)	8600-8799	-	-	-	-	-	-
<b>Total Local Programs</b>		<b>\$ 75,000</b>	<b>\$ 240,500</b>	<b>\$ 286,620</b>	<b>\$ 334,360</b>	<b>\$ 383,720</b>	<b>\$ 390,960</b>
<b>TOTAL REVENUES</b>		<b>\$ 75,000</b>	<b>\$ 2,893,377</b>	<b>\$ 3,414,203</b>	<b>\$ 3,969,452</b>	<b>\$ 4,550,416</b>	<b>\$ 4,676,025</b>

# Livermore Valley Charter School

## Multi-Year Budget Summary

Budget Type	Ordinal Year Fiscal Year SACS Code	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>EXPENDITURES</b>							
Certificated Salaries	1000-1999	\$ 13,750	\$ 1,432,175	\$ 1,697,000	\$ 2,034,108	\$ 2,311,600	\$ 2,397,800
Classified Salaries	2000-2999	-	124,700	129,320	216,800	267,650	277,600
Employee Benefits	3000-3999	3,031	353,573	413,345	514,246	590,869	612,893
Books & Supplies	4000-4999	40,000	194,062	112,060	115,053	131,018	134,555
Services & Operational Expenses	5000-5999	-	676,601	1,002,292	1,058,498	1,211,387	1,244,299
Capital Outlay	6000-6999	-	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 56,781</b>	<b>\$ 2,781,111</b>	<b>\$ 3,354,017</b>	<b>\$ 3,938,706</b>	<b>\$ 4,512,523</b>	<b>\$ 4,667,148</b>
<b>BUDGET SURPLUS/(DEFICIT)</b>		<b>\$ 18,220</b>	<b>\$ 112,266</b>	<b>\$ 60,186</b>	<b>\$ 30,747</b>	<b>\$ 37,892</b>	<b>\$ 8,877</b>
<b>OTHER FINANCING SOURCES/USES</b>							
Interfund Transfers							
Transfers In	8910-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	7610-7629	-	-	-	-	-	-
Sources	8930-8979						
CDE Revolving Loan		-	-	-	-	-	-
Uses	7630-7699						
CDE Revolving Loan Payments		-	-	-	-	-	-
Contributions	8980-8999	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		<b>\$ 18,220</b>	<b>\$ 112,266</b>	<b>\$ 60,186</b>	<b>\$ 30,747</b>	<b>\$ 37,892</b>	<b>\$ 8,877</b>
<b>FUND BALANCE, RESERVES</b>							
Beginning Fund Balance							
As of July 1, Unaudited	9791	\$ -	\$ 18,220	\$ 130,485	\$ 190,672	\$ 221,418	\$ 259,311
Plus/(Minus) Audit Adjustments	9793	-	-	-	-	-	-
As of July 1, Audited		-	18,220	130,485	190,672	221,418	259,311
Other Restatements	9795	-	-	-	-	-	-
Net Beginning Balance		-	18,220	130,485	190,672	221,418	259,311
<b>Ending Fund Balance, June 30</b>		<b>\$ 18,220</b>	<b>\$ 130,485</b>	<b>\$ 190,672</b>	<b>\$ 221,418</b>	<b>\$ 259,311</b>	<b>\$ 268,188</b>
<b>COMPONENTS FOR ENDING FUND BALANCE</b>							
Miscellaneous Components							
Reserve for Revolving Cash	9711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores - Warehouse	9712	-	-	-	-	-	-
Prepaid Expenditures	9713	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-
General Reserve	9730	-	-	-	-	-	-
Legally Restricted Balance	9740						
Instructional Materials Fund – K-8 Apportionment		-	16,835	20,142	23,669	27,367	28,164
Other Restricted Programs		-	-	-	-	-	-
Designated Amounts							
Designated for Economic Uncertainty	9770	-	111,244	167,701	196,935	225,626	233,357
Other Designations	9780	-	-	-	-	-	-
Undesignated Amount	9790	-	-	-	-	-	-
Unappropriated Amount	9790	18,220	2,406	2,829	814	6,317	6,667
<b>TOTAL COMPONENTS FOR ENDING FUND BALANCE</b>		<b>\$ 18,220</b>	<b>\$ 130,485</b>	<b>\$ 190,672</b>	<b>\$ 221,418</b>	<b>\$ 259,311</b>	<b>\$ 268,188</b>



## Section III

### Multi-Year Demographic Variables

**Section III – Multi-Year Demographic Variables<sup>2</sup>** is the first section in which the key variables of budget development are outlined. This section **identifies** the **foundation** on which the budget is built. The **major student attributes**, ranging from **enrollment by grade level** to other important demographic characteristics of students, such as English language fluency, family socio-economic background, etc. are projected as the various individual student profiles are the factors on which many state and federal program fundings and entitlements are based. **Student attendance** is compiled, presented and analyzed in several ways as it is the determinant for over 90% of the school's funding.

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<sup>2</sup> Note that the acronym 'KV' on the bottom of sheets in Sections III and IV refers to 'Key Variables'

# Livermore Valley Charter School

## Key Variables Worksheet — Student Enrollment Data

Year Fiscal Year	Year I 2004–05 Projected Budget	Year II 2005–06 <i>Projected CBEDS</i>	Year III 2006–07 <i>Projected CBEDS</i>	Year IV 2007–08 <i>Projected CBEDS</i>	Year V 2008–09 <i>Projected CBEDS</i>	Year VI 2009–10 <i>Projected CBEDS</i>	Year VII 2010–11 <i>Projected CBEDS</i>
<b>Student Enrollment</b>	(All projections are shown in italics)						
<b>Resident Pupils</b>							
Kindergarten	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
1st Grade	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
2nd Grade	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
3rd Grade	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
4th Grade	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
5th Grade	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>
6th Grade	-	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>
7th Grade	-	-	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>
8th Grade	-	-	-	<i>81</i>	<i>81</i>	<i>81</i>	<i>81</i>
<b>Total</b>	<i>481</i>	<i>562</i>	<i>643</i>	<i>724</i>	<i>724</i>	<i>724</i>	<i>724</i>
<b>Summary of All Enrollment by Grade Group</b>	(All projections are shown in italics)						
Grades K-3	<i>320</i>	<i>320</i>	<i>320</i>	<i>320</i>	<i>320</i>	<i>320</i>	<i>320</i>
Grades 4-6	<i>161</i>	<i>242</i>	<i>242</i>	<i>242</i>	<i>242</i>	<i>242</i>	<i>242</i>
Grades 7-8	-	-	<i>81</i>	<i>162</i>	<i>162</i>	<i>162</i>	<i>162</i>
Grades 9-12	-	-	-	-	-	-	-
<b>Total</b>	<i>481</i>	<i>562</i>	<i>643</i>	<i>724</i>	<i>724</i>	<i>724</i>	<i>724</i>

# Livermore Valley Charter School

## Key Variables Worksheet — Student ADA Data

Year Fiscal Year	Year I 2004–05			Year II 2005–06			Year III 2006–07			Year IV 2007–08			Year V 2008–09		
	P-1	P-2	Annual	P-1	P-2	Annual	P-1	P-2	Annual	P-1	P-2	Annual	P-1	P-2	Annual
	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
CBEDS:ADA Correlation Ratios (based on School/County/District norm)															
Resident Pupil Groups, ADA Ratios															
Grades K-3	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>
Grades 4-6	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>
Grades 7-8	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>	<i>0.965</i>
Total ADA Data (calculated from CBEDS:ADA Correlation Ratio)															
Grades K-3	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>	<i>309</i>
Grades 4-6	<i>155</i>	<i>155</i>	<i>155</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>	<i>234</i>
Grades 7-8	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>78</i>	<i>78</i>	<i>78</i>	<i>156</i>	<i>156</i>	<i>156</i>	<i>156</i>	<i>156</i>	<i>156</i>
Total ADA	<i>464</i>	<i>464</i>	<i>464</i>	<i>543</i>	<i>543</i>	<i>543</i>	<i>621</i>	<i>621</i>	<i>621</i>	<i>699</i>	<i>699</i>	<i>699</i>	<i>699</i>	<i>699</i>	<i>699</i>

(All projected counts are shown in italics)

# Livermore Valley Charter School

## Key Variables Worksheet — Student Demographics Data

Year Fiscal Year	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Variables	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS
<b>Student Ethnicity Counts</b>	(All projections are shown in italics)				
<b>Resident Pupil</b>					
American Indian	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
Asian	<i>31</i>	<i>36</i>	<i>41</i>	<i>46</i>	<i>46</i>
Pacific Islander	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Filipino	<i>12</i>	<i>14</i>	<i>16</i>	<i>18</i>	<i>18</i>
Hispanic	<i>47</i>	<i>55</i>	<i>63</i>	<i>71</i>	<i>71</i>
African American	<i>10</i>	<i>12</i>	<i>14</i>	<i>16</i>	<i>16</i>
White	<i>378</i>	<i>442</i>	<i>506</i>	<i>570</i>	<i>570</i>
Multiple/No Response	-	-	-	-	-
<b>Subtotal</b>	<i>481</i>	<i>562</i>	<i>643</i>	<i>724</i>	<i>724</i>
<b>Non-Resident Pupil</b>					
American Indian	-	-	-	-	-
Asian	-	-	-	-	-
Pacific Islander	-	-	-	-	-
Filipino	-	-	-	-	-
Hispanic	-	-	-	-	-
African American	-	-	-	-	-
White	-	-	-	-	-
Multiple/No Response	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Total All Pupils</b>					
American Indian	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
Asian	<i>31</i>	<i>36</i>	<i>41</i>	<i>46</i>	<i>46</i>
Pacific Islander	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Filipino	<i>12</i>	<i>14</i>	<i>16</i>	<i>18</i>	<i>18</i>
Hispanic	<i>47</i>	<i>55</i>	<i>63</i>	<i>71</i>	<i>71</i>
African American	<i>10</i>	<i>12</i>	<i>14</i>	<i>16</i>	<i>16</i>
White	<i>378</i>	<i>442</i>	<i>506</i>	<i>570</i>	<i>570</i>
Multiple/No Response	-	-	-	-	-
<b>Total</b>	<i>481</i>	<i>562</i>	<i>643</i>	<i>724</i>	<i>724</i>

# Livermore Valley Charter School

## Key Variables Worksheet — Student Demographics Data

Year Fiscal Year	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Variables	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS
<b>Student Ethnicity Percentages</b>	<b>(All projections are shown in italics)</b>				
<b>Resident Pupil</b>					
American Indian	<i>0.4%</i>	<i>0.4%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>
Asian	<i>6.3%</i>	<i>6.4%</i>	<i>6.4%</i>	<i>6.4%</i>	<i>6.4%</i>
Pacific Islander	<i>0.2%</i>	<i>0.2%</i>	<i>0.2%</i>	<i>0.1%</i>	<i>0.1%</i>
Filipino	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>
Hispanic	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>
African American	<i>2.1%</i>	<i>2.1%</i>	<i>2.2%</i>	<i>2.2%</i>	<i>2.2%</i>
White	<i>78.6%</i>	<i>78.6%</i>	<i>78.7%</i>	<i>78.7%</i>	<i>78.7%</i>
Multiple/No Response	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>Subtotal</b>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>
<b>Non-Resident Pupil</b>					
American Indian	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Asian	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Pacific Islander	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Filipino	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Hispanic	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
African American	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
White	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Multiple/No Response	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<b>Subtotal</b>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
<b>Total All Pupils</b>					
American Indian	<i>0.4%</i>	<i>0.4%</i>	<i>0.3%</i>	<i>0.3%</i>	<i>0.3%</i>
Asian	<i>6.4%</i>	<i>6.4%</i>	<i>6.4%</i>	<i>6.4%</i>	<i>6.4%</i>
Pacific Islander	<i>0.2%</i>	<i>0.2%</i>	<i>0.2%</i>	<i>0.1%</i>	<i>0.1%</i>
Filipino	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>	<i>2.5%</i>
Hispanic	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>	<i>9.8%</i>
African American	<i>2.1%</i>	<i>2.1%</i>	<i>2.2%</i>	<i>2.2%</i>	<i>2.2%</i>
White	<i>78.6%</i>	<i>78.6%</i>	<i>78.7%</i>	<i>78.7%</i>	<i>78.7%</i>
Multiple/No Response	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>Total</b>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>	<i>100%</i>



# Livermore Valley Charter School

## Key Variables Worksheet — Student Demographics Data

Year Fiscal Year	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Variables	<i>Projected CBEDS</i>	<i>Projected CBEDS</i>	<i>Projected CBEDS</i>	<i>Projected CBEDS</i>	<i>Projected CBEDS</i>
<b>Student Lunch Count</b>	<b>(All projections are shown in italics)</b>				
Kindergarten	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
1st Grade	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
2nd Grade	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
3rd Grade	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
4th Grade	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
5th Grade	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
6th Grade	<i>-</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>
7th Grade	<i>-</i>	<i>-</i>	<i>3</i>	<i>3</i>	<i>3</i>
8th Grade	<i>-</i>	<i>-</i>	<i>-</i>	<i>3</i>	<i>3</i>
9th Grade	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
10th Grade	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
11th Grade	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
12th Grade	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total</b>	<i>18</i>	<i>21</i>	<i>24</i>	<i>27</i>	<i>27</i>
<b>Student Lunch Count Percentage</b>	<b>(All projections are shown in italics)</b>				
Kindergarten	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
1st Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
2nd Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
3rd Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
4th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
5th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
6th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
7th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
8th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
9th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
10th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
11th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
12th Grade	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
<b>Overall Percentage</b>	<i>3.7%</i>	<i>3.7%</i>	<i>3.7%</i>	<i>3.7%</i>	<i>3.7%</i>

# Livermore Valley Charter School

## Key Variables Worksheet — Student Demographics Data

Year Fiscal Year	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09
Variables	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS	<i>Projected</i> CBEDS
<b>Special Population Data</b>	<b>(All projections are shown in italics)</b>				
<b>Resident Pupil</b>					
English Language Learner	<i>10</i>	<i>12</i>	<i>13</i>	<i>15</i>	<i>15</i>
Free/Reduced Meal Eligible	<i>16</i>	<i>18</i>	<i>21</i>	<i>24</i>	<i>24</i>
CalWORKS/AFDC	-	-	-	-	-
<b>Non-Resident Pupil</b>					
English Language Learner	-	-	-	-	-
Free/Reduced Meal Eligible	-	-	-	-	-
CalWORKS/AFDC	-	-	-	-	-
<b>Total All Pupils</b>					
English Language Learner	<i>10</i>	<i>12</i>	<i>13</i>	<i>15</i>	<i>15</i>
Free/Reduced Meal Eligible	<i>16</i>	<i>18</i>	<i>21</i>	<i>24</i>	<i>24</i>
CalWORKS/AFDC	-	-	-	-	-
<b>Special Population Data</b>	<b>(All projections are shown in italics)</b>				
<b>Resident Pupil</b>					
English Language Learner	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>
Free/Reduced Meal Eligible	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
CalWORKS/AFDC	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>Non-Resident Pupil</b>					
English Language Learner	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.1%</i>
Free/Reduced Meal Eligible	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
CalWORKS/AFDC	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<b>Total All Pupils</b>					
English Language Learner	<i>2.1%</i>	<i>2.1%</i>	<i>2.0%</i>	<i>2.1%</i>	<i>2.1%</i>
Free/Reduced Meal Eligible	<i>3.3%</i>	<i>3.2%</i>	<i>3.3%</i>	<i>3.3%</i>	<i>3.3%</i>
CalWORKS/AFDC	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>

*Note: English Language Learner Count is taken as of R-30 Spring Report, not October CBEDS*

*All Y1 data taken from CDE/Dataquest reports for Almond Ave & Arroyo Mocho Schools*



## Section IV

### Multi-Year Revenue and Expenditure Variables

**Section IV – Multi-Year Revenue and Expenditure Variables** is the section that defines the **parameters** on which the **funding** is **estimated** as well as the **foundation** on which **expenditures** are **projected**. For the revenue components, the estimated funding per program is identified for each of the five years. This section is also used as a ‘check-list’ to be certain that the school applies for all fundings to which the students are entitled.

For the **expenditure section**, major emphasis is placed on **compensation costs** as schools are labor intense organizations. Specific **staffing ratios** are identified along with other position control features. Substitute time cost estimates are indicated along with the assumed basis for the estimate. For many of the variables in a new school, the majority of the assumptions are based on a norm from other schools or from the public school ‘industry.’ As the school matures, **actual school histogram data** will be used as the basis for projection rather than the methodology currently utilized.

Other variables for costs such as **instructional supplies**, books, utilities and other **operating expenses** are also identified.

# Livermore Valley Charter School

## Key Variables Worksheet — State Funding Data

Ordinal Year Fiscal Year		Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09	
Budget Type	Use?	2nd Interim	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Comments
<b>Financial Projection Factors</b>								
Statutory COLA		1.86%	1.84%	2.40%	2.70%	2.70%	2.90%	
	<i>current as of</i>	03/10/04	03/10/04	03/10/04	03/10/04	03/10/04	03/10/04	
Special Education Base Deficit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Categorical COLA		0.00%	1.84%	2.40%	2.70%	2.70%	2.90%	for comparison to Statutory COLA
Transportation COLA		3.00%	3.80%	4.00%	3.90%	2.60%	2.60%	for comparison to Statutory COLA
California CPI		2.70%	2.50%	2.70%	2.80%	2.90%	2.70%	for comparison to Statutory COLA
<b>Charter School General Purpose Block Grant Allocations</b>								
Grades K-3		\$ 4,528	\$ 4,659	\$ 4,771	\$ 4,900	\$ 5,032	\$ 5,178	Annual revenue per P-2 ADA
Grades 4-6		\$ 4,594	\$ 4,724	\$ 4,837	\$ 4,968	\$ 5,102	\$ 5,250	Annual revenue per P-2 ADA
Grades 7-8		\$ 4,723	\$ 4,853	\$ 4,969	\$ 5,103	\$ 5,241	\$ 5,393	Annual revenue per P-2 ADA
<b>Charter School Categorical Block Grant Allocations</b>								
Grades K-3		\$ 172	\$ 175	\$ 179	\$ 184	\$ 189	\$ 194	Annual revenue per P-2 ADA
Grades 4-6		\$ 177	\$ 180	\$ 184	\$ 189	\$ 194	\$ 200	Annual revenue per P-2 ADA
Grades 7-8		\$ 129	\$ 131	\$ 134	\$ 138	\$ 142	\$ 146	Annual revenue per P-2 ADA
<b>CA Primary (K-3) Class Size Reduction</b>								
Full Day Program		\$ 906	\$ 923	\$ 945	\$ 971	\$ 997	\$ 1,026	Annual revenue per pupil in program, grades K-3
Half Day Program		\$ 427	\$ 435	\$ 445	\$ 457	\$ 469	\$ 483	Annual revenue per pupil in program, grades K-3
<b>In Lieu Funding Economic Impact Aid</b>								
Per Eligible Student (LEP + Meal Subsidy)		\$ 110	\$ 112	\$ 115	\$ 118	\$ 121	\$ 125	Annual revenue per pupil enrolled
(a) minimum grant amount, 1-9 students		\$ 4,800	\$ 4,888	\$ 5,005	\$ 5,140	\$ 5,279	\$ 5,432	For schools with fewer than 10 qualifying pupils
(b) minimum grant, 10 or more students		\$ 7,200	\$ 7,332	\$ 7,508	\$ 7,711	\$ 7,919	\$ 8,149	For schools with 10 or more qualifying pupils
<b>Summer and Hourly Programs</b>								
Grades 2-6 who are deficient in math, reading & writing		\$ 3.45	\$ 3.51	\$ 3.59	\$ 3.69	\$ 3.79	\$ 3.90	Hourly revenue per pupil enrolled in program
Grades 2-9 who have been retained or who are at risk of		\$ 3.45	\$ 3.51	\$ 3.59	\$ 3.69	\$ 3.79	\$ 3.90	Hourly revenue per pupil enrolled in program
Grades 7-12 at risk of failing High School Exit Exam		\$ 3.45	\$ 3.51	\$ 3.59	\$ 3.69	\$ 3.79	\$ 3.90	Hourly revenue per pupil enrolled in program
Grades 7-8 Algebra		\$ 3.45	\$ 3.51	\$ 3.59	\$ 3.69	\$ 3.79	\$ 3.90	Hourly revenue per pupil enrolled in program
Grades K-12 core subject area supplement		\$ 3.45	\$ 3.51	\$ 3.59	\$ 3.69	\$ 3.79	\$ 3.90	Hourly revenue per pupil enrolled in program

# Livermore Valley Charter School

## Key Variables Worksheet — State Funding Data

Ordinal Year Fiscal Year		Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09	
Budget Type	Use?	2nd Interim	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Comments
<b>Staff Development Buy Back</b>								
Certificated		\$ 299	\$ 305	\$ 312	\$ 320	\$ 329	\$ 339	Daily revenue per participating FTE
Classified		\$ 155	\$ 158	\$ 162	\$ 166	\$ 170	\$ 175	Daily revenue per participating FTE
<b>California Public School Library Act of 1998 (K-12 Lib)</b>		\$ 3.43	\$ 3.49	\$ 3.57	\$ 3.67	\$ 3.77	\$ 3.88	Annual revenue per prior-year P-2 ADA; revenue
<b>Classroom Library Materials, K-4</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Annual revenue per pupil enrolled
<b>English Language Acquisition Program</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Funding terminated in 2001
<b>Tobacco Use Prevention in Education (TUPE)</b>								
Grades 4-6(8?) Entitlement		\$ 6.11	\$ 6.22	\$ 6.37	\$ 6.54	\$ 6.72	\$ 6.91	Annual revenue per pupil enrolled
Grades 6-8, Competitive Grant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Maximum School Revenue
<b>Principal Leadership Training Program (AB75)</b>		\$ 3,056	\$ 3,112	\$ 3,187	\$ 3,273	\$ 3,361	\$ 3,458	Annual revenue per Principal or Asst. Principal
<b>California Lottery</b>								Note: Lottery Funding is not tied to the Statutory C
Restricted – Instructional Materials		\$ 12.00	\$ 12.50	\$ 12.75	\$ 13.00	\$ 13.10	\$ 13.20	Annual revenue per pupil (prior year actual ADA)
Unrestricted Funds		\$ 111.00	\$ 110.50	\$ 110.25	\$ 110.00	\$ 109.90	\$ 109.80	Annual revenue per pupil (prior year actual ADA)
<b>Instructional Materials Fund</b>								
K-8 Apportionment		\$ 34.37	\$ 35.00	\$ 35.84	\$ 36.81	\$ 37.80	\$ 38.90	Annual revenue per P-2 ADA
<b>Other State Programs</b>								
Instructional Materials Block Grant		\$ 47.75	\$ 48.63	\$ 49.80	\$ 51.14	\$ 52.52	\$ 54.00	Annual revenue per pupil (prior year CBEDS)
Library		\$ 16.55	\$ 16.85	\$ 17.25	\$ 17.72	\$ 18.20	\$ 18.73	Annual revenue per pupil; revenue is restricted
Nell Soto Parent-Teacher Involvement Program (SB33)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Source: <a href="http://www.cde.ca.gov/fc/family/fscrf.htm">http://www.cde.ca.gov/fc/family/fscrf.htm</a>
Reading & Language Arts		\$ 33.10	\$ 33.71	\$ 34.52	\$ 35.45	\$ 36.41	\$ 37.47	Annual revenue per pupil; revenue is restricted
Other (Identify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (Identify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other (Identify)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Source: Global COLA Tables.xls

Last Update 03/10/04

# Livermore Valley Charter School

## Key Variables Worksheet — Local Funding Data

Ordinal Year Fiscal Year Budget Type	Year 0 2003–04 Actual Budget	Year I 2004–05 Projected Budget	Year II 2005–06 Projected Budget	Year III 2006–07 Projected Budget	Year IV 2007–08 Projected Budget	Year V 2008–09 Projected Budget	Comments
<b>Local Revenue Variables</b>							
Local Cost of Living Allowance <i>current as of</i>	3.17% 03/22/02	3.87% 03/22/02	1.80% 03/22/02	2.90% 03/22/02	2.80% 03/22/02	2.80% 03/22/02	
<b>Donations</b>							
Startup Funds	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
(Identify)	-	-	-	-	-	-	
(Identify)	-	-	-	-	-	-	
(Identify)	-	-	-	-	-	-	
<b>Total Donations</b>	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interest</b>							
Yield Rate (APR)	n/a	0%	0%	0%	0%	0%	
Average Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Annual Interest Income	-	-	-	-	-	-	
<b>Other Local Programs</b>							
Student Fundraising	\$ -	\$ 500	\$ 510	\$ 520	\$ 530	\$ 540	Annual amount expected per student
(Identify)	-	-	-	-	-	-	
(Identify)	-	-	-	-	-	-	

# Livermore Valley Charter School

## Key Variables Worksheet — School Staffing Data

Ordinal Year Fiscal Year Budget Type	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>Certificated Staff</b>						
<b>Staffing Ratios</b>						
<b>Teachers - Regular Programs</b>						
Kindergarten	0	1/20	1/20	1/20	1/20	1/20
1st Grade	0	1/20	1/20	1/20	1/20	1/20
2nd Grade	0	1/20	1/20	1/20	1/20	1/20
3rd Grade	0	1/20	1/20	1/20	1/20	1/20
4th Grade	0	1/20	1/20	1/20	1/20	1/20
5th Grade	0	1/27	1/27	1/27	1/27	1/27
6th Grade	0	1/27	1/27	1/27	1/27	1/27
7th Grade	0	1/27	1/27	1/27	1/27	1/27
8th Grade	0	1/27	1/27	1/27	1/27	1/27
<b>Teachers - Independent Study Programs</b>						
Kindergarten	-	-	-	-	-	-
Grades 1 - 3	-	-	-	-	-	-
Grades 4 - 6	-	-	-	-	-	-
Grades 7 - 8	-	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-	-
<b>Staffing Projection</b>						
<b>Teachers - Regular Programs (FTE)</b>						
Kindergarten	-	4.00	4.00	4.00	4.00	4.00
1st Grade	-	4.00	4.00	4.00	4.00	4.00
2nd Grade	-	4.00	4.00	4.00	4.00	4.00
3rd Grade	-	4.00	4.00	4.00	4.00	4.00
4th Grade	-	4.00	4.00	4.00	4.00	4.00
5th Grade	-	3.00	3.00	3.00	3.00	3.00
6th Grade	-	-	3.00	3.00	3.00	3.00
7th Grade	-	-	-	3.00	3.00	3.00
8th Grade	-	-	-	-	3.00	3.00
<b>Subtotal</b>	-	23.00	26.00	29.00	32.00	32.00
<b>Teachers - Independent Study Programs (FTE)</b>						
Kindergarten	-	-	-	-	-	-
Grades 1 - 3	-	-	-	-	-	-
Grades 4 - 6	-	-	-	-	-	-
Grades 7 - 8	-	-	-	-	-	-
Grades 9 - 12	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-

# Livermore Valley Charter School

## Key Variables Worksheet — School Staffing Data

Ordinal Year Fiscal Year Budget Type	Year 0 2003-04 Actual Budget	Year I 2004-05 Projected Budget	Year II 2005-06 Projected Budget	Year III 2006-07 Projected Budget	Year IV 2007-08 Projected Budget	Year V 2008-09 Projected Budget
<b>All Regular &amp; I.S. Teachers Combined</b>						
Kindergarten	-	4.00	4.00	4.00	4.00	4.00
Grades 1 - 3	-	12.00	12.00	12.00	12.00	12.00
Grades 4 - 6	-	7.00	10.00	10.00	10.00	10.00
Grades 7 - 8	-	-	-	3.00	6.00	6.00
Grades 9 - 12	-	-	-	-	-	-
<b>Total All Teachers</b>	-	23.00	26.00	29.00	32.00	32.00
<b>Site Administration &amp; Other Certificated (FTE)</b>						
Assisstant Principal	-	-	-	0.67	1.00	1.00
Principal	0.13	1.00	1.00	1.00	1.00	1.00
Teacher - Art	-	1.00	1.00	1.00	1.00	1.00
Teacher - Music	-	-	1.00	1.00	1.00	1.00
Teacher - Physical Education	-	-	-	1.00	1.00	1.00
Teacher - Science	-	1.00	1.00	1.00	1.00	1.00
Teacher - Spanish	-	1.00	1.00	1.00	1.00	1.00
Other (Identify)	-	-	-	-	-	-
<b>Subtotal Administrative FTEs</b>	0.13	4.00	5.00	6.67	7.00	7.00
<b>Total Certificated Staff</b>	0.13	27.00	31.00	35.67	39.00	39.00
<b>Classified Staff</b>						
Administrative Assistant	-	1.00	1.00	2.00	2.00	2.00
Clerk	-	0.80	0.80	1.00	2.00	2.00
Office Manager	-	1.00	1.00	1.50	1.50	1.50
Other (Identify)	-	-	-	-	-	-
<b>Total Salaried Site Staff</b>	-	2.80	2.80	4.50	5.50	5.50
<b>Classified Hourly Staff (hrs/day)</b>						
Maintenance	-	-	-	-	-	-
Other (Identify)	-	-	-	-	-	-
<b>Subtotal Hourly FTE</b>	-	-	-	-	-	-
<b>Total Classified Staff</b>	-	2.80	2.80	4.50	5.50	5.50
<b>Total All Staff</b>	0.13	29.80	33.80	40.17	44.50	44.50
<b>of Staff Earning Health Benefits</b>	-	30.00	34.00	39.00	42.00	42.00



# Livermore Valley Charter School

## Key Variables Worksheet — Staff Compensation Data

		Ordinal Year Fiscal Year	Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09
		SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Budget Type								
<b>Certificated Salary Costs</b>		1000-1999						
CA CPI (reference value)			2.7%	2.5%	2.7%	2.8%	2.9%	2.7%
School Seniority COLA			1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Subtotal			3.7%	3.5%	3.7%	3.8%	3.9%	3.7%
Maximum COLA School will pay			4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
<b>Total Annual Salary COLA</b>			3.7%	3.5%	3.7%	3.8%	3.9%	3.7%
Average Teacher Cost - Regular	1100		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Average Teacher Cost - Independent Study	11x0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substitute Teacher Cost per Day	11x0		\$ -	\$ 125	\$ 130	\$ 135	\$ 140	\$ 145
Teacher Daily Equivalent Rate	11x0		\$ -	\$ 273	\$ 284	\$ 295	\$ 306	\$ 317
Teacher Hourly Equivalent Rate	11x0		\$ -	\$ 39.05	\$ 40.53	\$ 42.08	\$ 43.71	\$ 45.34
Hourly Teacher Pay Rate	11x0		\$ -	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
<b>Site Administration &amp; Other Certificated Salary Costs</b>								
Assistant Principal	1300		\$ -	\$ -	\$ -	\$ 80,000	\$ 83,100	\$ 86,200
Principal	1300		\$ 110,000	\$ 110,000	\$ 114,100	\$ 118,400	\$ 123,000	\$ 127,600
Teacher - Art	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Teacher - Music	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Teacher - Physical Education	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Teacher - Science	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Teacher - Spanish	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Teacher - Special Education	11x0		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Other (Identify)	1x00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Classified Salary Costs</b>		2000-2999						
Administrative Assistant	2400		\$ -	\$ 44,000	\$ 45,600	\$ 47,300	\$ 49,100	\$ 50,900
Clerk	2400		\$ -	\$ 38,000	\$ 39,400	\$ 40,900	\$ 42,500	\$ 44,100
Custodians	2900		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Manager	2900		\$ -	\$ 50,300	\$ 52,200	\$ 54,200	\$ 56,300	\$ 58,400
Receptionist	2400		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Identify)	2x00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Classified Hourly Staff (\$/hr)</b>								
Maintenance	2100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Livermore Valley Charter School

## Key Variables Worksheet — Employee Benefit Data

Ordinal Year Fiscal Year		Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09	Comments
Budget Type	Use?	Actual Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	
Retirement Options								
State Teachers Retirement	Y	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%	paid by PERS participants, but not STRS participants
Other Certificated Retirement	N	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Public Employees Retirement	Y	10.42%	10.42%	10.42%	10.42%	10.42%	10.42%	
Social Security (OASDI)	Y	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	
Alternative Retirement Plan	N	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Other Classified Retirement	N	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Other Mandatory Benefits								
Medicare	Y	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	No limit on contribution; both employee and employer must pay.
State Unemployment	Y	0.34%	0.34%	0.34%	0.34%	0.34%	0.34%	No limit on contribution; both employee and employer must pay.
Worker's Compensation (WC)	Y	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	Rate varies on a school-by-school basis; default = 4%
Health Benefits								
Average Rise in Health Care Costs	n/a	23.55%	11.7%	6.0%	5.3%	3.9%	7.1%	Source: Center for Medicaid/Medicare Services Maximum Increase Paid by School
Maximum Increase Paid by School	n/a	n/a	10.0%	10.0%	10.0%	10.0%	10.0%	
Annual Health Benefits COLA	n/a	10.0%	10.0%	6.0%	5.3%	3.9%	7.1%	estimated percentage of salary to be paid for Benefits
Life Insurance	N	-	-	-	-	-	-	
Other (Identify)	N	-	-	-	-	-	-	
H/D/V Benefit Rate	N	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	

# Livermore Valley Charter School

## Key Variables Worksheet — Books & Supplies

Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09		
SACS Code	Actual Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>		
Budget Type							Comments	
Approved Textbooks and Core Curricula Materials								
New Textbooks (students)	4100	\$ 83.16	\$ 66.53	\$ 70.00	\$ 71.96	\$ 74.05	\$ 76.05	Annual amount per student
Replacement Textbooks (students)	4100	\$ -	\$ -	\$ 7.00	\$ 7.20	\$ 7.41	\$ 7.61	Annual amount per student; 10% replacement
Textbooks (teachers)	4100	-	-	-	-	-	-	Annual amount per teacher
Other - Texts & Curriculum Materials	4100	-	50,000	-	-	-	-	? Buy from LVJUSD ?
Books and Other Reference Materials								
Library Books	4200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Annual amount per student
Other Books (students)	4200	-	-	-	-	-	-	Annual amount per teacher
Other Books (teachers)	4200	-	-	-	-	-	-	Annual amount per teacher
Other (Identify)	4200	-	-	-	-	-	-	
Materials and Supplies								
Custodial Supplies	4300	\$ -	\$ 8.32	\$ 8.54	\$ 8.78	\$ 9.03	\$ 9.27	Annual amount per student
Custodial Supplies - Startup	4300	-	1,500	-	-	-	-	Specified by LVCS Team
Instructional supplies (students)	4300	-	40.25	41.34	42.50	43.73	44.91	Annual amount per student
Instructional supplies (teachers)	4300	-	-	-	-	-	-	Annual amount per teacher
Maintenance Supplies - Startup	4300	-	4,000	-	-	-	-	Specified by LVCS Team
Office Supplies (students)	4300	-	20.00	20.54	21.12	21.73	22.32	Annual amount per student
Office Supplies (teachers)	4300	-	-	-	-	-	-	Annual amount per teacher
Office Supplies - Startup	4300	-	1,500	-	-	-	-	Annual amount
Postage and Shipping	4300	-	-	-	-	-	-	Annual amount per student
Printing & Reproduction (academic)	4300	-	-	-	-	-	-	Annual amount per student
Other (Identify)	4300	-	-	-	-	-	-	

# Livermore Valley Charter School

## Key Variables Worksheet — Books & Supplies

Ordinal Year Fiscal Year	Year 0 2003-04	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09	Comments
Budget Type	SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
<b>Non Capitalized Equipment</b>	4400						
Other (Identify)	4400	\$ -	\$ 28,310	\$ 24,210	\$ 11,600	\$ 11,936	\$ 12,258 annual amt from LCS budget for Y1-Y3
Startup Costs	4400						
Bulletin/Chalk/Dry Erase Boards	4400	-	1,500	-	-	-	
Fax Machine	4400	-	600	-	-	-	
File Cabinets	4400	-	3,700	-	-	-	
First Aid Kits	4400	-	520	-	-	-	
Library Equipment/Furniture	4400	-	10,000	-	-	-	Specified by LVCS Team
Nurse Station Equipment	4400	-	1,300	-	-	-	
Overhead Projectors	4400	-	1,700	-	-	-	Specified by LVCS Team
PA System	4400	-	500	-	-	-	Specified by LVCS Team
Tape Recorders/CD players	4400	-	6,300	-	-	-	Specified by LVCS Team
Telephone System	4400	-	7,000	-	-	-	depends on facility
Television	4400	-	4,100	-	-	-	Specified by LVCS Team
Tool Kit	4400	-	250	-	-	-	
VCR/DVD players	4400	-	2,300	-	-	-	Specified by LVCS Team
<b>Food</b>	4700						
Other (Identify)	4700	\$ -	\$ 4,000	\$ 5,000	\$ 6,000	\$ 6,174	\$ 6,341 annual amt from LCS budget for Y1-Y3
Other (Identify)	4700	-	-	-	-	-	

# Livermore Valley Charter School

## Key Variables Worksheet — Operating Costs

Ordinal Year Fiscal Year	SACS Code	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09	Comments
Budget Type		Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
<b>Travel and Conference</b>	52xx							
Conference	5200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mileage	5200	-	-	-	-	-	-	
Travel	5200	-	-	-	-	-	-	
Other: Combined Estimate	5200	\$ -	\$ 8,550	\$ 9,840	\$ 11,130	\$ 11,453	\$ 11,762	Estimated annual cost
<b>Dues and Memberships</b>	5300	-	1,200	1,380	1,570	1,616	1,660	Estimated annual cost
<b>Insurance</b>	54xx							
Casualty Insurance	5450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fidelity Insurance	5450	-	-	-	-	-	-	
Liability Insurance	5450	-	-	-	-	-	-	
Property Insurance	5450	-	-	-	-	-	-	
Pupil Accident Insurance	5440	-	-	-	-	-	-	
Combined Estimate	5450	\$ -	\$ 56.86	\$ 56.03	\$ 55.51	\$ 57.12	\$ 58.66	Estimated annual cost per pupil
<b>Operation and Housekeeping Services</b>	55xx							
Custodial Services	5500	\$ -	\$ 4,000	\$ 4,108	\$ 4,223	\$ 4,345	\$ 4,462	Estimated monthly expense
Security Services	5500	-	-	-	-	-	-	Estimated monthly expense

# Livermore Valley Charter School

## Key Variables Worksheet — Operating Costs

Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09	
SACS Code	Actual Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	
Budget Type							Comments
Rentals, Leases, Repairs and Noncapitalized Improvements							
Equipment (lease/rental)							Lease Rate = 6%
Camera, Camcorder, Radios	5600	\$ -	\$ 50	\$ 53	\$ 56	\$ 59	\$ 63
Computers	5600	-	2,005	2,130	2,260	2,400	2,540
Copier Lease	5600	-	100	106	112	119	126
Library Equipment/Furniture	5600	-	283	300	320	340	360
Multipurpose Room	5600	-	333	350	370	390	410
Other Storage Equipment	5600	-	250	270	290	310	330
Science Labs	5600	-	750	800	850	900	950
Office Equipment/Furniture	5600	-	175	190	200	210	220
Subtotal Equipment (lease/rental)	5600	\$ -	\$ 3,947	\$ 4,199	\$ 4,458	\$ 4,728	\$ 4,999
Equipment (repairs)	5600	-	1,025	1,053	1,082	1,113	1,143
Noncapitalized Improvements	5600	-	-	20,000	14,583	16,667	17,100
Property (lease/rental)	5600	-	53,058	62,552	72,702	83,334	85,701
Property (repairs)	5600	-	794	816	839	863	886
Operational Costs for School Expansion	5600	-	-	2,233	4,609	7,129	7,310
Other (Identify)	5600	-	-	-	-	-	-

# Livermore Valley Charter School

## Key Variables Worksheet — Operating Costs

	Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09	
	SACS Code	Actual Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	
	Budget Type							Comments
Professional/Consulting Services & Operating Expenses								
District Oversight Fee Rate		0.0%	1.0%	1.0%	1.0%	1.0%	1.0%	Percentage of annual revenue for oversight, et
District Title I Oversight Fee Rate		0.0%	15.0%	15.0%	15.0%	15.0%	15.0%	Percentage of annual Title I revenue
Advertising	5800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Estimated monthly expense
Audit Services	5800	-	1,250	1,284	1,320	1,358	1,395	Estimated monthly expense
Business Office Services	5800	-	178	183	188	193	198	Estimated annual cost per pupil
Finance and Operations	5800	-	167	-	-	-	-	Estimated monthly expense
Fire Extinguisher Service	5800	-	167	170	170	170	170	Estimated monthly expense
Legal Services	5800	-	1,708	625	643	662	680	Estimated monthly expense
Printing and Reproduction (nonacademic)	5800	-	-	-	-	-	-	Estimated annual cost per pupil
Special Education Encroachment	5800	-	377	387	398	410	421	Estimated (LVJUSD) additional annual expens
Staff Training & Development	5800	-	1,444	968	981	1,026	1,026	Estimated additional annual expense per FTE
Student Attendance & Accounting Service	5800	-	10.00	10.27	10.56	10.87	11.16	Estimated annual cost per pupil
Student Testing & Assessment	5800	-	10.00	10.27	10.56	10.87	11.16	Estimated annual cost per pupil
Utilities	5800							
Electricity	5800	\$ -	\$ 4,271	\$ 4,386	\$ 4,509	\$ 4,640	\$ 4,765	Estimated monthly expense
Gas	5800	-	458	471	484	498	511	Estimated monthly expense
Propane	5800	-	-	-	-	-	-	Estimated monthly expense
Trash	5800	-	1,067	1,095	1,126	1,159	1,190	Estimated monthly expense
Water	5800	-	1,008	1,036	1,065	1,096	1,126	Estimated monthly expense
Communications	59xx							
Internet	5900	-	200	205	211	217	223	Estimated monthly expense
Telephone	5900	-	300	308	317	326	335	Estimated monthly expense

# Livermore Valley Charter School

## Key Variables Worksheet — School Operations Data

Year Fiscal Year	Year I 2004-05	Year II 2005-06	Year III 2006-07	Year IV 2007-08	Year V 2008-09	
Variables	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Comments
<b>School/Work Year Data</b>						
Regular Program Days (Student Year)	184	184	184	184	184	# of days for students
State Buy-Back Development Days	3	3	3	3	3	# of additional days for teachers
Additional Staff Development Days	7	7	7	7	7	# of additional days for all teachers
Regular Teacher Year	194	194	194	194	194	
Additional Training for New Teachers	10	10	10	10	10	# of additional days for new teachers
New Teacher Year	214	214	214	214	214	
Site Staff Year	214	214	214	214	214	? Same as new teachers ?
Central Office Staff Year	251	251	251	251	251	365 less 104 weekend, 10 holiday
<b>Other Data Counted in Days</b>						
Teacher/Staff Annual Sick Leave Allowance	5	5	5	5	5	Used to Estimate Substitute Costs
Teacher Extra Duty (Supp. Inst.)	-	-	-	-	-	
State Buy-Back Days (Classified)	1	1	1	1	1	
<b>Data for Supplemental Hourly Programs</b>						
Saturday School Days	-	-	-	-	-	
Intersession Days	-	-	-	-	-	
Summer School Days	-	-	-	-	-	
<b>Activities with Hour Counts</b>						
<b>Length of School Work Day</b>						
Grades K-3	6.75	6.75	6.75	6.75	6.75	(hours)
Grades 4-6	6.75	6.75	6.75	6.75	6.75	(hours)
Grades 7-8	6.75	6.75	6.75	6.75	6.75	(hours)
Teachers & staff	7.75	7.75	7.75	7.75	7.75	(hours)
<b>Teacher Extra Duty (Supp. Inst.)</b>						
Kindergarden	-	-	-	-	-	
1st Grade	-	-	-	-	-	
2nd Grade	-	-	-	-	-	
3rd Grade	-	-	-	-	-	
49th Grade	-	-	-	-	-	
5th Grade	-	-	-	-	-	
61th Grade	-	-	-	-	-	
7th Grade	-	-	-	-	-	
8th Grade	-	-	-	-	-	



# Livermore Valley Charter School

## Expenditures Detail Worksheet – Startup Costs Incurred in Year 1 (2004-05)

		Ordinal Year Fiscal Year	Year 1 2004–05	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
		SACS Code	Projected Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>
Budget Type								
<b>Books &amp; Supplies</b>	4xxx							
<b>Approved Textbooks and Core Curricula Materials</b>								
New Textbooks (students)	4100		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other - Texts & Curriculum Materials	4100		-	50,000	-	-	-	-
<b>Books and Other Reference Materials</b>	4200							
Custodial Supplies - Startup	4300		\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Maintenance Supplies - Startup	4300		-	4,000	-	-	-	-
Office Supplies - Startup	4300		-	1,500	-	-	-	-
<b>Non Capitalized Equipment - Startup Cos</b>	4400							
Bulletin/Chalk/Dry Erase Boards	4400		\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Fax Machine	4400		-	600	-	-	-	-
File Cabinets	4400		-	3,700	-	-	-	-
First Aid Kits	4400		-	520	-	-	-	-
Library Equipment/Furniture	4400		-	10,000	-	-	-	-
Nurse Station Equipment	4400		-	1,300	-	-	-	-
Overhead Projectors	4400		-	1,700	-	-	-	-
PA System	4400		-	500	-	-	-	-
Tape Recorders/CD players	4400		-	6,300	-	-	-	-
Telephone System	4400		-	7,000	-	-	-	-
Television	4400		-	4,100	-	-	-	-
Tool Kit	4400		-	250	-	-	-	-
VCR/DVD players	4400		-	2,300	-	-	-	-
<b>Subtotal Books &amp; Supplies</b>	4xxx		\$ 40,000	\$ 96,770	\$ -	\$ -	\$ -	\$ -
<b>Services &amp; Operational Expenses</b>	5xxx							
<b>Professional/Consulting Services and Op</b>	58xx							
Finance and Operations	5800		-	2,000	-	-	-	-
Fire Extinguisher Service	5800		-	2,000	-	-	-	-
Legal Services	5800		-	13,000	-	-	-	-
Staff Training & Development	5800		-	39,000	30,000	35,000	40,000	40,000
<b>Total Services &amp; Operational Expenses</b>	5000-5999		\$ -	\$ 56,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 40,000
<b>Total this sheet</b>			\$ 40,000	\$ 152,770	\$ 30,000	\$ 35,000	\$ 40,000	\$ 40,000
<b>Accumulated Total</b>			\$ 40,000	\$ 192,770	\$ 222,770	\$ 257,770	\$ 297,770	\$ 337,770

# Livermore Valley Charter School

## Expenditures Detail Worksheet – Startup Costs Incurred as long-term Lease

		Ordinal Year Fiscal Year	Year 1 2004–05	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
		SACS Budget Type Code	Projected Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>
<b>Services &amp; Operational Expenses</b>		5xxx						
<b>Rentals, Leases, Repairs and Noncapitali</b>		56xx						
Camera, Camcorder, Radios		5600	\$ -	\$ 600	\$ 636	\$ 672	\$ 708	\$ 756
Computers		5600	-	24,060	25,560	27,120	28,800	30,480
Copier Lease		5600	-	1,200	1,272	1,344	1,428	1,512
Library Equipment/Furniture		5600	-	3,400	3,600	3,840	4,080	4,320
Multipurpose Room		5600	-	4,000	4,200	4,440	4,680	4,920
Other Storage Equipment		5600	-	3,000	3,240	3,480	3,720	3,960
Science Labs		5600	-	9,000	9,600	10,200	10,800	11,400
Office Equipment/Furniture		5600	-	2,100	2,280	2,400	2,520	2,640
<b>Subtotal Equipment (lease/rental)</b>		5600	\$ -	\$ 47,360	\$ 50,388	\$ 53,496	\$ 56,736	\$ 59,988
<b>Accumulated Total</b>			\$ -	\$ 47,360	\$ 97,748	\$ 151,244	\$ 207,980	\$ 267,968



## Section V

### Detailed Expenditure Data

**Section V – Detailed Expenditure Data** shows the **calculation** of the various **costs**, by type expense, **based** on the **identified variables** from the previous **Sections III** and **IV**. For instance **all teacher costs**, retirement costs, books, **utilities**, operating **costs** etc. defined as a variable in the previous section are calculated based upon the identified cost bases. The costs are shown for the budget year, **2004-2005** and for the subsequent four budget years through **2008-2009**. This, and all sections, is structured for regular review and update.

# Livermore Valley Charter School

## Expenditures Worksheet – Compensation

Budget Type	Ordinal Year Fiscal Year SACS Code	Year 0 2003–04 Actual Budget	Year I 2004–05 Projected Budget	Year II 2005–06 Projected Budget	Year III 2006–07 Projected Budget	Year IV 2007–08 Projected Budget	Year V 2008–09 Projected Budget
<b>Certificated Salaries</b>		1000-1999					
<b>Certificated Teacher Salaries</b>		1100-1199					
Teachers - Regular Program	1100	\$ -	\$ 1,156,900	\$ 1,357,200	\$ 1,571,800	\$ 1,801,600	\$ 1,868,800
Teachers - Independent Study	1100	-	-	-	-	-	-
Substitute Teacher Cost							
Sick Days		-	14,375	16,900	19,575	22,400	23,200
Regular Staff Development Days		-	-	-	-	-	-
Special Staff Development Days		-	-	-	-	-	-
State Buy-Back Staff Development Days		-	-	-	-	-	-
Extra Duty Days for Teachers							
Extra Duty		-	-	-	-	-	-
Regular Staff Development		-	-	-	-	-	-
Special Staff Development		-	-	-	-	-	-
Extra Duty Hours for Teachers							
<b>Total Certificated Teacher Salaries</b>	1000-1199	\$ -	\$ 1,171,275	\$ 1,374,100	\$ 1,591,375	\$ 1,824,000	\$ 1,892,000
<b>Other Certificated Site Salary Costs</b>							
Assistant Principal	1300	\$ -	\$ -	\$ -	\$ 53,333	\$ 83,100	\$ 86,200
Counselor	1200	-	-	-	-	-	-
Principal	1300	13,750	110,000	114,100	118,400	123,000	127,600
Teacher - Art	11x0	-	50,300	52,200	54,200	56,300	58,400
Teacher - Music	11x0	-	-	52,200	54,200	56,300	58,400
Teacher - Physical Education	11x0	-	-	-	54,200	56,300	58,400
Teacher - Science	11x0	-	50,300	52,200	54,200	56,300	58,400
Teacher - Spanish	11x0	-	50,300	52,200	54,200	56,300	58,400
Teacher - Special Education	11x0	-	-	-	-	-	-
Other (Identify)	1x00	-	-	-	-	-	-
<b>Total Other Certificated Site Salary Costs</b>		\$ 13,750	\$ 260,900	\$ 322,900	\$ 442,733	\$ 487,600	\$ 505,800
<b>TOTAL CERTIFICATED SALARY COSTS</b>	1000-1999	\$ 13,750	\$ 1,432,175	\$ 1,697,000	\$ 2,034,108	\$ 2,311,600	\$ 2,397,800
<b>Classified Salary Costs</b>		2000-2999					
<b>Classified Site Staff Salary Costs</b>							
Administrative Assistant	2400	\$ -	\$ 44,000	\$ 45,600	\$ 94,600	\$ 98,200	\$ 101,800
Clerk	2400	-	30,400	31,520	40,900	85,000	88,200
Office Manager	2900	-	50,300	52,200	81,300	84,450	87,600
Other (Identify)	2x00	-	-	-	-	-	-
<b>Total Site Staff</b>		\$ -	\$ 124,700	\$ 129,320	\$ 216,800	\$ 267,650	\$ 277,600
<b>Hourly Classified Staff Wage Costs</b>							
Maintenance	2100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (Identify)	2100	-	-	-	-	-	-
<b>Total Hourly Staff Wage Costs</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ALL CLASSIFIED WAGES</b>	2000-2999	\$ -	\$ 124,700	\$ 129,320	\$ 216,800	\$ 267,650	\$ 277,600

# Livermore Valley Charter School

## Expenditures Worksheet – Employee Benefits

	Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Budget Type	SACS Code	Actual Budget	Projected Budget	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>	<i>Projected Budget</i>
Retirement Options							
State Teachers Retirement	3101-3102	\$ 1,134	\$ 118,154	\$ 140,003	\$ 167,814	\$ 190,707	\$ 197,819
Other Certificated Retirement	3901	-	-	-	-	-	-
Public Employees Retirement	3201-3202	-	12,994	13,475	22,591	27,889	28,926
Social Security	3301-3302	-	7,731	8,018	13,442	16,594	17,211
Alternative Retirement Plan	3901-3902	-	-	-	-	-	-
Other Classified Retirement	3902	-	-	-	-	-	-
Total Retirement Costs		\$ 1,134	\$ 138,880	\$ 161,495	\$ 203,846	\$ 235,190	\$ 243,956
Other Mandatory Benefits							
Medicare	3301-3302	\$ 199	\$ 22,575	\$ 26,482	\$ 32,638	\$ 37,399	\$ 38,793
State Unemployment	3501-3502	47	5,293	6,209	7,653	8,769	9,096
Worker's Compensation (WC)	3601-3602	550	62,275	73,053	90,036	103,170	107,016
Total Mandatory Benefit Costs		\$ 796	\$ 90,143	\$ 105,744	\$ 130,328	\$ 149,339	\$ 154,906
Health Benefits	3400						
Health	3400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dental	3400	-	-	-	-	-	-
Vision	3400	-	-	-	-	-	-
Life Insurance	3400	-	-	-	-	-	-
Other: Combined H/D/V estimate	3400	1,100	124,550	146,106	180,073	206,340	214,032
Other (Identify)	3400	-	-	-	-	-	-
Total Health Benefit Costs		\$ 1,100	\$ 124,550	\$ 146,106	\$ 180,073	\$ 206,340	\$ 214,032
Total Benefit Costs		\$ 3,031	\$ 353,573	\$ 413,345	\$ 514,246	\$ 590,869	\$ 612,893

# Livermore Valley Charter School

## Expenditures Worksheet – Books and Supplies

		Ordinal Year	Year 0	Year I	Year II	Year III	Year IV	Year V
		Fiscal Year	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09
		SACS	Actual	Projected	Projected	Projected	Projected	Projected
Budget Type	Code		Budget	Budget	Budget	Budget	Budget	Budget
Approved Textbooks and Core Curricu	4100		\$ 40,000	\$ 82,000	\$ 43,274	\$ 50,900	\$ 58,977	\$ 60,570
Books and Other Reference Materials	4200		-	-	-	-	-	-
Materials and Supplies	4300							
Custodial Supplies	4300		-	5,502	4,799	5,646	6,538	6,711
Instructional supplies	4300		-	19,360	23,233	27,328	31,661	32,515
Maintenance Supplies - Startup	4300		-	4,000	-	-	-	-
Office Supplies	4300		-	11,120	11,543	13,580	15,733	16,160
Postage and Shipping	4300		-	-	-	-	-	-
Printing & Reproduction (academic)	4300		-	-	-	-	-	-
Other (Identify)	4300		-	-	-	-	-	-
Non Capitalized Equipment	4400		-	68,080	24,210	11,600	11,936	12,258
Food	4700		-	4,000	5,000	6,000	6,174	6,341
<b>Total Books &amp; Supplies</b>	4000-4999		<b>\$ 40,000</b>	<b>\$ 194,062</b>	<b>\$ 112,060</b>	<b>\$ 115,053</b>	<b>\$ 131,018</b>	<b>\$ 134,555</b>

# Livermore Valley Charter School

## Expenditures Worksheet – Services and Operational Expenses

	Ordinal Year Fiscal Year	Year 0 2003–04	Year I 2004–05	Year II 2005–06	Year III 2006–07	Year IV 2007–08	Year V 2008–09
Budget Type	SACS Code	Actual Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Travel and Conference	52xx	\$ -	\$ 8,550	\$ 9,840	\$ 11,130	\$ 11,453	\$ 11,762
Dues and Memberships	5300	-	1,200	1,380	1,570	1,616	1,660
Insurance	54xx	-	27,350	31,489	35,693	41,355	42,470
Operation and Housekeeping Services	55xx						
Custodial Services	5500	-	48,000	49,296	50,676	52,140	53,544
Security Services	5500	-	-	-	-	-	-
Rentals, Leases, Repairs and Noncapitali	56xx						
Subtotal Equipment (lease/rental)	5600	-	47,360	50,388	53,496	56,736	59,988
Equipment (repairs)	5600	-	12,300	12,636	12,984	13,356	13,716
Noncapitalized Improvements	5600	-	-	240,000	175,000	200,000	205,200
Property (lease/rental)	5600	-	53,058	62,552	72,702	83,334	85,701
Property (repairs)	5600	-	9,530	9,792	10,068	10,356	10,632
Operational Costs for School Expansion	5600	-	-	26,800	55,310	85,550	87,720
Professional/Consulting Services and Op	58xx						
Advertising	5800	-	-	-	-	-	-
Audit Services	5800	-	15,000	15,408	15,840	16,296	16,740
Business Office Services	5800	-	85,618	102,846	120,884	139,732	143,352
District Oversight Fee	5800	-	26,529	31,276	36,351	41,667	42,851
District Title I Oversight Fee	5800	-	-	-	-	-	-
Finance and Operations	5800	-	2,000	-	-	-	-
Fire Extinguisher Service	5800	-	2,000	2,040	2,040	2,040	2,040
Legal Services	5800	-	20,500	7,500	7,716	7,944	8,160
Printing and Reproduction (nonacademic)	5800	-	-	-	-	-	-
Special Education Encroachment	5800	-	181,337	217,494	255,914	296,840	304,804
Staff Training & Development	5800	-	39,000	30,000	35,000	40,000	40,000
Student Attendance & Accounting Service	5800	-	4,810	5,772	6,790	7,870	8,080
Student Testing & Assessment	5800	-	4,810	5,772	6,790	7,870	8,080
Utilities	5800						
Electricity	5800	-	51,250	52,632	54,108	55,680	57,180
Gas	5800	-	5,500	5,652	5,808	5,976	6,132
Propane	5800	-	-	-	-	-	-
Trash	5800	-	12,800	13,140	13,512	13,908	14,280
Water	5800	-	12,100	12,432	12,780	13,152	13,512
Communications	59xx						
Internet	5900	-	2,400	2,460	2,532	2,604	2,676
Telephone	5900	-	3,600	3,696	3,804	3,912	4,020
<b>Total Services &amp; Operational Expenses</b>	<b>5000-5999</b>	<b>\$ -</b>	<b>\$ 676,601</b>	<b>\$ 1,002,292</b>	<b>\$ 1,058,498</b>	<b>\$ 1,211,387</b>	<b>\$ 1,244,299</b>